

Policy Harmony or Dissonance? Investigating Alignment in Indonesia's Multi-Level Governance System

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Abstract

Indonesia targets significant economic growth by 2045, mandating equitable development nationwide. This study analyzes the alignment of national, provincial, and city-level development plans and budgets, focusing on identifying policy gaps and fostering harmonization. We used a qualitative methodology to review relevant legislation and government documents and interviewed Bandung City officials and academics. Analysis revealed substantial discrepancies across planning documents – the National Medium-Term Development Plan (RPJMN), West Java's Provincial plan (RPJMD Regional), and Bandung City's local plan (RPJMD Local) – particularly in economic, infrastructure, and health sectors. Significant time lags between plan approvals, inconsistent program prioritization, and the influence of political promises on development planning were observed. Budget allocations frequently prioritized bureaucratic processes over direct community impact. Our findings highlight the critical need for enhanced intergovernmental coordination, stronger institutional mechanisms, and more transparent, data-driven decision-making to achieve development objectives. Weaknesses in intergovernmental consultation, institutional arrangements, and the influence of political factors hinder effective policy implementation. We propose institutional reforms and improved intergovernmental collaboration to strengthen integration and optimize budget allocation across all levels of government. This study offers crucial policy recommendations to overcome these challenges and accelerate Indonesia's equitable and sustainable development.

Keywords: *Development Plan, Integrated City Development, Multi-Level Governance, Policy Harmony.*

Introduction

The International Monetary Fund (IMF) predicts that Indonesia will rank with the highest economic development globally, with a demographic advantage where its productive population will reach 64% by 2045. In this regard, Indonesia has set a vision called "Golden Indonesia 2045", which includes the pillars of equitable development throughout Indonesia (Nurmillah, 2021; Austin, 2021; Abi, 2017).

Based on Law No. 25/2004 concerning the National Development Planning System (SPPN), national development is a collective effort by government components to achieve state goals. Meanwhile, the national development planning system is an integrated development planning guideline for designing long-term, medium-term, and annual development plans implemented by elements of government and society regionally and throughout the country. Ministries or central government agencies prepare national development plans. In contrast, Regional Planning, in this case, cities, districts, and provinces, is prepared by local governments by their respective authorities.

Despite many of the principles mentioned, the Ministry of National Development Planning (Bappenas) (2016) shows that national development planning and budgeting are not adequately integrated as a single function.

In Indonesia, development planning and budgeting are carried out by two different government agencies: Bappenas carry out development planning, while the Ministry of Finance carries out budgeting. To harmonize national development planning, the Government issued Government Regulation Number 17 of 2017 concerning the Integration Process of National Development Planning and Budgeting and Law Number 1 of 2022 concerning Financial Relations between Central and Regional Governments (Bappenas, 2021). Government Regulation Number 17 of 2017 regulates the relationship between national development plans and budgeting at the national

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level. However, it does not restrict the relationship between regional development planning and budgeting and national development plans and budgets. The synchronization of regional plans with national plans is regulated in Law No. 1 of 2022, which discusses finance.

Ideally, the regional Government must follow the National Long-Term Development Plan (RPJPN) when preparing development plans. Furthermore, the Regional Long-Term Development Plan (RPJPD Province) is a guideline for forming other regional derivative plans so that their development aligns with the central government's plan (Afandi et al., 2019). In reality, many of the development and budgeting plans prepared by the regions are not in line with those prepared by the central government. Although they are not synchronized, the central government has never rejected or changed the development plans and budgeting documents prepared by the regions. Many regional plans are not on target and are inefficient in their budget allocation (Drake, 2019; Booth, 2011; Crane, 1995).

The lack of synchronization of national and regional/local development plans impacts the achievement of the main goals of national development and inefficiency. Programs and activities in ministries/institutions (central) and local governments do not directly or indirectly contribute to the achievement indicators that have been set. If the plan is not in line with the primary goal of national development, then the goal will not be achieved (Jenar, 2022). The impact of the inappropriate and inefficient use of the program budget can be seen when the proportion of the budget for a program is 70% channelled to finance the process and bureaucracy. Meanwhile, more than 70% of the budget should be allocated to distributing assistance or implementation that directly impacts the community (Yanwardhana, 2023).

At least five main problems cause the synchronization of central planning and budgeting documents with the regions. First, affairs between the central and regional governments are still undivided. Second, there is much duplication of planning from the central government prepared by the regions. Third, there is a lack of coordination in implementing central and regional policies. Fourth is the gap between central and regional governments in fiscal capacity and human resources. Fifth, there is a difference in the timing of the presidential and regional head elections. Regional development proposals (bottom-up) on a national development scale only get a portion of the allocation in the Special Allocation Fund (DAK) (Maulana, 2017).

Research on Regional Development Planning has been carried out by many previous researchers who looked at it from a spatial perspective (Tarisya, 2024; Rendarpoetri et al., 2024; Kanza, 2023; Izzadina et al., 2023; Brata et al., 2023; Kusriyah, 2023; Vikriandi, 2020; Abidin et al., 2011), economy (Armin, 2023; Brata et al., 2023; Mokodompit et al., 2023; Dewiana, 2022; Nugroho et al., 2021; Vikriandi, 2020; Maninggar, 2019; Fitriani, 2018), and infrastructure (Multiatul et al., 2024; Rifaid et al., 2023; Hayatunnisa et al., 2022; Sukarno & Putri, 2022; Dwiwarman et al., 2020; Kharisma & Wibowo, 2019; Salim & Negara, 2018), but very few have researched from a policy perspective. Because of this vacancy, this research was conducted.

This study used Bandung as the research location. Bandung is one of the cities in West Java Province that has been proclaimed a smart city. Bandung ranks 28th out of 50 cities worldwide with the title of smart city government. Bandung is the only city from Indonesia to be included in the list formed by the Eden Strategy Institute (Putra, 2021). This shows that Bandung has undergone massive development.

This study aims to map the synchronisation and comparison of development planning and budgeting between the central government, the West Java Provincial Government, and the Bandung City Government and provide recommendations for harmonizing development planning and budgeting at various levels of government. The research question that needs to be answered is whether development planning and budgeting at multiple levels of government are not synchronised and how they can be integrated.

Literature Review

This study examines the gaps between government levels in achieving Indonesia's development goals, drawing upon three interconnected theoretical frameworks: intergovernmental relations, political economy, and policy implementation; these frameworks provide a lens through which to analyze the complex interplay of factors influencing the development planning and budgeting processes across different levels of government in Indonesia.

Intergovernmental Relations

The design and implementation of Indonesia's development plans necessitate a robust understanding of intergovernmental relations. Fiscal federalism, a prominent theoretical framework in this domain, analyzes the distribution of budgetary responsibilities and resources between different tiers of government (Oates, 1972). In the Indonesian context, this framework helps to illuminate the complexities of revenue-sharing mechanisms, the allocation of funds for national priorities versus local needs, and the potential for fiscal imbalances between the central government, provinces, and districts/cities. The effectiveness of vertical budgetary transfers (e.g., General Allocation Fund, Special Allocation Fund) in aligning local priorities with national development goals is a critical area of inquiry within this framework. Furthermore, the principles of New Public Management (NPM), which emphasizes efficiency, accountability, and performance management in the public sector (Hood, 1991), can be employed to assess the extent to which bureaucratic procedures, coordination challenges, and information asymmetries impede the effective implementation of integrated development plans.

Policy Implementation

Translating development plans into tangible outcomes necessitates robustly analysing Policy implementation processes. Sabatier and Mazmanian's Advocacy Coalition Framework (ACF) (1980, 1989) provides a valuable tool for understanding the dynamics of policy change. This framework highlights the role of advocacy coalitions—networks of actors sharing beliefs and pursuing common policy goals—in shaping policy development and implementation.

Sabatier's ACF provides a valuable lens through which to analyze the complex interplay of actors and interests shaping policy development and implementation in Indonesia's multi-level governance system. The ACF posits that policy change is not a smooth, linear process but a result of interactions and power struggles among competing advocacy coalitions. These coalitions are networks of actors who share similar beliefs about policy problems and solutions and actively engage in policy debates and decision-making. In the Indonesian context, these coalitions may include representatives from national ministries, provincial and local governments, political parties, business organizations, NGOs, and community groups. The ACF emphasizes the importance of understanding different advocacy coalitions' beliefs, resources, and strategies in shaping policy outcomes. The framework highlights how coalitions strive to influence policy agendas, shape policy design, and promote policy implementation through various techniques, including lobbying, negotiation, media campaigns, and public education.

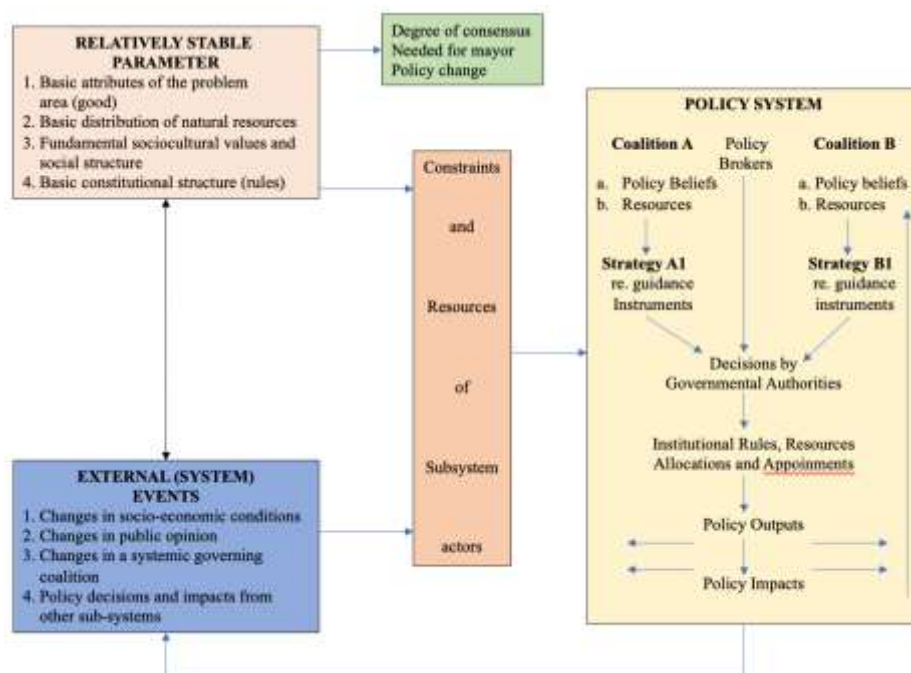


Figure 1. Diagram of the Advocacy Coalition Framework, Sabatier, 1998

Figure 1 shows the policy subsystem: Within Indonesia's development planning context, we can identify a policy subsystem focused on national development. This sub-system comprises various actors from different levels of government, interacting with relevant agencies, stakeholders, and interest groups. The ACF also recognizes the existence of multiple policy streams, each representing a distinct area of policy concern. The interplay among these streams and the interactions between advocacy coalitions working within different streams become significant factors shaping overall policy effectiveness and consistency. The ACF emphasizes the role of belief systems—shared understandings of the causes of problems and the preferred solutions—in influencing policy change. Understanding the dominant belief systems within different advocacy coalitions is crucial for explaining their policy preferences and strategic choices. Moreover, The ACFs emphasize interactions between belief systems and policy streams to enable an analysis of policy outcomes, which can be used to assess the degree to which national development plans have been successfully translated into actions at the regional and local levels.

Methodology

This study employed a qualitative research design to comprehensively investigate the alignment of development plans and budgets across Indonesia's multi-level governance system. Qualitative research methods are used for in-depth studies of an event or phenomenon to obtain understanding, interpretation, and discovery (Creswell & Poth, 2018; Neuman, 2014). This approach was chosen to explore the complex interplay of political, institutional, and financial factors influencing policy implementation. A purely quantitative approach would be insufficient to capture the nuances and subtleties of these interactions.

Data collection utilized a mixed-methods strategy, integrating secondary and primary data sources. Secondary data consisted of a thorough review of relevant legal frameworks, regulations (such as Law No. 1/2022, Government Regulation No. 17/2017, Law No. 25/2004, and Law No. 17/2003), and official government documents at the national, provincial, and city levels. This included, but was not limited to, the National Medium-Term Development Plan (RPJMN), relevant West Java Provincial-level plans, and Bandung City's development planning documents. This ensured a broad representation of policy guidelines across all relevant governmental tiers. The careful selection of these documents was crucial in establishing a robust foundation for the analysis.

To enrich the secondary data and provide a deeper contextual understanding, semi-structured interviews were conducted with key informants in Bandung City. The interview method is carried out informally and like a conversation to obtain verbal data related to the research topic (Roulston, 2008).

This purposive sampling strategy targeted individuals with direct experience and expertise in development planning and budgeting processes within the city government and related academic fields. Interview participants included government officials directly involved in policy formulation and implementation and academics specializing in public administration and regional development. This approach ensured a diversity of perspectives and insights relevant to the study. The semi-structured interview format allowed for flexible and in-depth exploration of complex issues, enabling a nuanced understanding of informants' perspectives and experiences. Interview questions covered various aspects of policy alignment, focusing on plan development processes, budget allocation decisions, coordination mechanisms between government levels, and the impact of political influences.

A comparative analysis was carried out to see the synchronisation of each RPJM. Comparative Analysis is an analysis technique that identifies similarities or differences by comparing an entity or data owned (Mills, 2008). The analysis is carried out by forming a table containing each RPJM. The purpose of the formation of this table is to show the synchronicity of priority development programs of each development plan.

Results and Discussion

The Gap Development Plan Among Governments Level

The existence of gaps in the development plan is shown through the results of the BPK audit, where the report concludes that the national development planning and budgeting in 2023 is not by the mandate of several rules.

Some of these rules are Law Number 25 of 2004 concerning the National Development Planning System, Government Regulation Number 17/2017 concerning the Synchronization of the National Development Planning and Budgeting Process, Regulation of the Minister of National Development Planning Number 1/2017 concerning Guidelines for National Development Evaluation, Number 13/2018 concerning Procedures for Managing Priority Projects, and Number 4/2019 regarding Procedures for Planning Special Transfer Funds and other related regulations in all material matters (Bureau Public Relations and International Cooperation, 2024).

To compare the synchronization of the City of Bandung's development plan with the Province of West Java and nationally, a table was formed showing the list of development plans in the Bandung City RPJMD for the 2019 – 2023 period, the Bandung City Provincial RPJMD, and the RPJMN for the 2020 – 2024 period.

Table 1. Mapping Gap of Development Plan between Government Levels

Level	National		West Java Province		Bandung	
Sector	RPJMN 2019 - 2024	Central RKP 2023	RPJMD 2018 - 2023	RKPD 2023	RPJMD 2018 - 2023	RKPD 2023
Year	2019		2018		2018	
Economics	Industry 4.0 in 5 Priority Sub-Sectors: Food and Beverage, Textiles and Apparel, Automotive Electronics, Chemicals and Pharmaceuticals.	Strengthening Economic Resilience for Quality and Equitable Growth	Leading Religious Education and Places of Worship	Savings and Loan Business (USP) License Service Program	Creating 1 Leading Cooperative for Each Village	Savings and Loan Business License Service Program
				Cooperative Supervision and Inspection Program	1 Cooperative in Every Place of Worship per Village	Cooperative Supervision and Inspection Program
				Cooperative Savings and Loan (KSP)/USP Cooperative Health Assessment Program	Center for Economic Empowerment and Community Creativity (Co-Working Space per District)	Cooperative Empowerment and Protection Program
				Cooperative Empowerment and Protection Program	Subsidy for Basic Food Prices	Creative Economy Development Program Through the Utilization and Protection of Intellectual Property Rights
Infrastructure	Urban Mass Public Transportation System in 6 Metropolitan Areas,	Developing Regions to Reduce Inequality and Ensure Equity	Regional Connectivity Infrastructure	Road Traffic and Transportation Implementation Program (LLAJ)	Flyover/underpass construction	Road Traffic and Transportation Implementation Program (LLAJ)

	Including Bandung		Tourism Destination and Infrastructure Development	Railway Management Program	Tourism Villages in Every Region	Railway Management Program
	Urban Flats (1 Million Families)			Road Maintenance Program	A Youth space in Every Village	Road Maintenance Program
			Strengthening the Disaster Early Warning System		Housing Development Program	
				Drinking Water Supply System Management and Development Program	Construction of Retention Ponds/Channels	
Human Resources	Vocational Education and Training for Industry 4.0	Improving Quality and Competitive Human Resources	Leading Religious Education and Houses of Worship	Cooperative Education and Training Program		Cooperative Education and Training Program
Health	Accelerating the Reduction of Maternal Mortality and Stunting		Decentralization of Healthcare	Program to Increase Community Diversification and Food Security	Revitalization of Sports Facilities per District	Program to Increase Diversification and Resilience of Community Food
Social	Integration of Social Assistance towards a Comprehensive Social Protection Scheme		Golekmah Free Subsidy	Empowerment Program for Community Institutions, Customary Institutions, and Customary Law Communities	Children's Service and Creativity Center per Village	Cultivated Land Dispute Resolution Programme
				Social Empowerment Programs	1 Women's Service and Empowerment Center per Village	Social Empowerment Programs
				Social Protection and Security Programs	1 Youth Creativity Center per Region	Social Protection and Security Programs
				Land Acquisition Program for the Public Interest		Traditional Arts Development Program

Source: Presidential Regulation No. 18 of 2020; Provincial Regulation. West Java No. 8 of 2019; Bandung City Regulation No. 3 of 2019; Presidential Regulation No. 108 of 2022; West Java Governor Regulation No. 25 of 2022; Bandung City Guardian No. 89 of 2022, processed by the author.

Colour Code Description:


 Asynchronous development plans

Table 1 shows several priority programs in the Bandung City RPJMD that are not aligned with the West Java Provincial RPJMD and the RPJMN, namely in economy, infrastructure, and health. In the economic sector, the national priority program is the realm of Industry 4.0 in five priority sectors. However, there is no single priority program of the Bandung City RPJMD related to this, even though many of the entrepreneurs in Bandung are engaged in the fashion industry. Although in the Bandung City RPJMD, there is a program to form cooperatives in every place of worship and urban village, the formation of cooperatives does not necessarily make a significant contribution to the home industry in the city of Bandung to increase GDP. This is because, although cooperatives are a forum for entrepreneurs as a 'market', they are not necessarily integrated with technology to support Indonesia's world digital competitiveness.

In addition, priority programs in the field of infrastructure are also not aligned, whereas the priority programs of the Bandung City RPJMD contrast with the National RPJM. The Bandung City RPJMD prioritizes constructing flyovers/underpasses, while the RPJMN specifically makes Bandung one of the metropolitan cities that must improve its mass public transportation system. Meanwhile, systematically, although the construction of flyovers/underpasses can help reduce congestion in the short term, the development of infrastructure does not solve the problem of the national priority program, which is connectivity between regions. This connectivity is in the form of public transportation routes and roads that connect West Java regions.

In the health sector, the RPJMN explained that the national priority of the program is to accelerate the reduction of maternal mortality and stunting. In this regard, West Java Province in the RPJMD stated that they give each regency/city authority to handle the stunting problem by decentralising health services as a priority program. However, the priority program of the Bandung City RPJMD is the revitalisation of sports facilities in each sub-district. The Bandung City Health Priority Program is out of sync with the RPJMN priority program. West Java Province has given authority to districts or cities to carry out this focus.

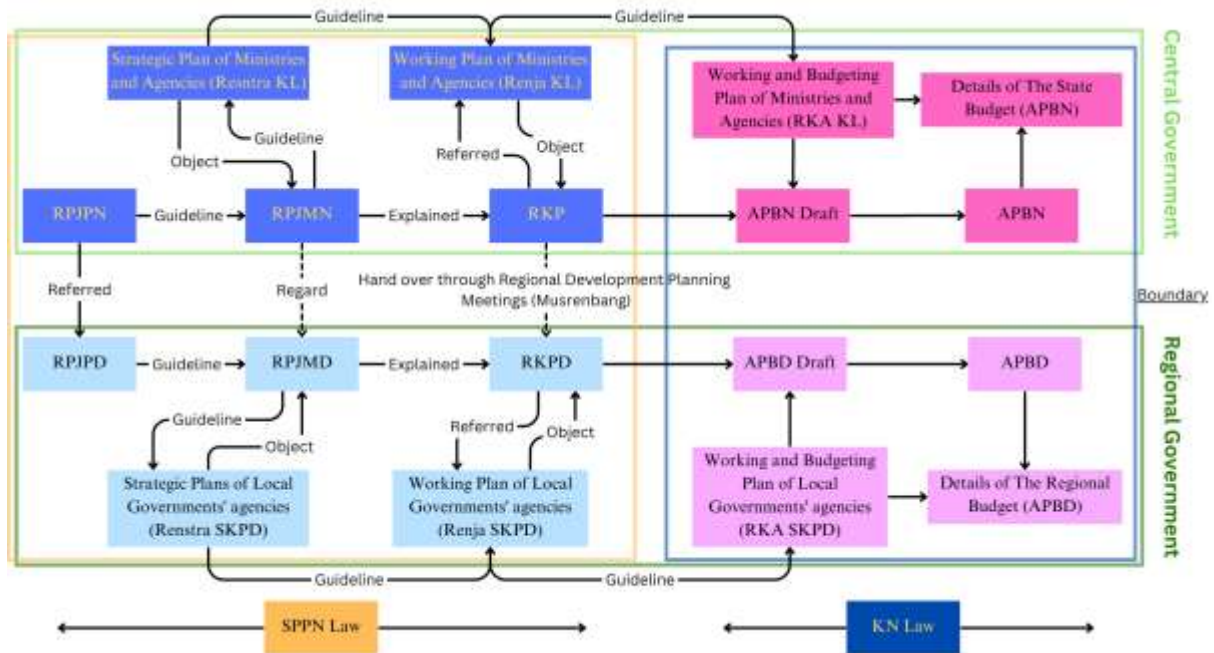
There are priority programs that can be an opportunity to help the vision of Bandung Smart City, namely Information Communication Technology (ICT) Infrastructure to Support Digital Transformation. However, no single priority program in the RPJMD and the City's Regional Development Working Plan (RKPD) is a derivative of the program that supports these strategic priorities. The Bandung City Government has often used the Smart City title and has carried out massive development to realize the title, including a planning gallery for the public to experience the Smart City in the City of Bandung.

Meanwhile, the Bandung City RKPD programs are the same as those of the West Java Province RKPD. However, each RKPD's achievement indicators are different. Some of the priority programs not in line with the City RPJMD, the West Java Provincial RPJMD, and the National RPJM are cooperative training programs in the economic and human resources sectors. In the financial sector, the strategic priority of the RPJMN is industry. However, the strategic priority of the City RPJMD human resources is to provide scholarships for educational human resources and MSEs for honorary teachers, and there is no priority related to cooperatives.

Planning Time

Another problem to underline is the date of ratification, where RPJMN was ratified after the Provincial and City RPJMD (Afandi et al., 2019). Table 2 shows that the RPJMN was implemented in 2019, while the Provincial and City RPJMD had been ratified one year earlier, in 2018. It can be seen from the year of

ratification that there is no alignment between the RPJMN and the Provincial and City RPJMD. Suppose the preparation of the RPJMN is carried out one year after the region prepares its development plan. In



that case, making the RPJMN a reference when preparing regional development plans will not be easy. Meanwhile, in Law No. 25 of 2004, it is explained that the RPJMN is a reference for regions to prepare Provincial and City RPJMD.

Development Planning and Budgeting

Figure 2. Budget Planning Flow based on The SPPN Law and the KN Law

The synchronisation and harmonisation of development planning and budgeting between city, provincial, and central regions are mentioned in several articles of Law No. 1/2022. Article 170 explains that local governments must synergise development and regional fiscal policies with the RPJMN, RKP, macroeconomic framework, national budgetary policy principles, presidential directives, and other laws and regulations. Meanwhile, article 171 states that the alignment in question is with the alignment of regional macro performance targets and regional program performance targets with national priorities. Based on these articles, the region's priority programs must have implications for national development. The development must align with what is being carried out by the central government. Sanctions can be given if the local government does not fulfil its obligations per articles 170 and 171. The sanctions are the postponement and/or deduction of Transfers to Regions (TKD).

In Law No. 25 of 2004, related to SPPN, it is explained that the RKP is a reference in the preparation of the State Budget, and the RKPD is a reference for the preparation of the APBD Draft (RAPBD). Finance is regulated in Law No. 17 of 2003, where state finance in Article 2 includes state and regional revenues and expenditures. Article 3 point (4) states that the State /Regional Budget has "the functions of authorisation, planning, supervision, allocation, distribution, and stabilisation". Based on Article 4, development and work plans have a significant influence because they are related to allocating and distributing resources for government implementation. It is further explained in the same article in points (5) and (6) that "all revenues that are rights and expenditures that are obligations", both state and regional, must be mentioned in the State Budget/Regional Budget.

Article 7 explained that the State and Regional budgets are always prepared yearly. In this regard, when the RPJMN is issued, the Provincial and City RKPD should be able to adapt by referring to the RPJMN and still be guided by the ratified RPJMD. This can detail the State and Regional Budget so that the allocation

and distribution are according to the objectives, remain efficient, and are on target. Even so, in article 10, it is explained that the head of the regional apparatus work unit carries out regional financial management. In this case, related to regional autonomy, each level of government has the authority to manage its finances based on the needs and budget plans that have been prepared. However, as explained in Article 2, regional expenditures and revenues are included in state finances. In this case, the central government has a role or contribution in managing state finances.

It is just that not all management is under the central government's surveillance radar to be considered. Suppose the budgeting for implementing a regional priority policy or program is based on the APBD, mainly used for the bureaucratic process. In that case, it will not be easy to supervise the central government because the budget does not come from the state budget. However, if the situation occurs in the derivatives of national priorities and uses state budget funds, the central government has a role in supervising budgeting (Kartika et al., 2023; Putro, 2020; Iskandar & Nurrahmi, 2019; Crane, 1995). Even the former President complained about the lack of on-target and inefficiency in budgeting for program implementation (Saptohutomo, 2023).

There needs to be firmness and an instrument to ensure that the government apparatus's budget is what it should be. However, the evaluation is only carried out by each management authority. In this case, the local and central governments have their institutions for supervision and assessment. This is stated in articles 30 to 32, which are related to accountability for implementing the state and regional budgets. In the nomenclature, it can also be seen that each level of government must form financial statements by government accounting standards through the level of their respective institutions. There is no audit by the parent body of the audit, in this case, the Ministry of Finance, which is carried out to ensure the synchronisation, efficiency, and accuracy of the program in the provincial and city RPJMD against the RPJMN.

There are problems in fund allocation where more than 70% of the budget is used for bureaucratic processes (Erwanti, 2023; Antara & Ariyani, 2023; Taher, 2023). For the allocation of funds in Bandung City's RKPD, the funds used for anything are not detailed; only the total funds needed for programs or activities are listed. The details of the APBD allocation are explained through different regulations, namely through Regional Head Regulation or Mayor Regulation. In this case, the City of Bandung issued Regional Regulation No. 130/2022 concerning Elaborating the 2023 Regional Revenue and Expenditure Budget (APBD). In Mayor Regulation No. 130/2022, article 8 explains the derivative explanation of the operating budget used by the government. It can be seen in paragraph (2) that employee spending is 1/3 of the total budget, followed by a budget for spending on goods and services, which is not so far from employee spending. As for the social assistance expenditure budget, it is only 1/4 of the total employee expenditure. Then, the attachment from Mayor Regulation No. 130 of 2022 regarding the details of the fund allocation is not so clear, as many of the program allocation elaborations are only copies of the total budget amount.

Although Law No. 17/2003 has explained related to state finance where the content describes the formation of the State Budget and Regional Budget technically, there is a connection between Law No. 17/2003 and Law No. 25/2004, where the development plan prepared will be a reference for the preparation of the State Budget and Regional Budget. Financial relations between the central and local governments and the synchronisation and harmonisation of priority development plans with budgeting are regulated in Law No. 1/2022. In addition, this law also explains the distribution of finance from the central government to the regions. Article 3 explains that the funding principle for implementing government affairs is divided into two parts. Suppose the implementation of government affairs is the authority of the region. In that case, the funds used are the burden of the APBD and government affairs in the form of the central government's authority are the burden of the State Budget. The government affairs in question are the implementation of presidential power carried out by state ministries and the implementation of local government to protect, serve, empower, and prosper the community.

The economic implications obtained due to this asynchronous regional development planning affect the Provincial and City Budgets (Yusfa et al., 2023) because the Regional Budget has income through several forms of TKD, such as the General Transfer Fund (DTU), the Special Transfer Fund (DTU), the General

Allocation Fund (DAU), the Special Allocation Fund (DAK), and the Revenue Sharing Fund (DBH). In Bandung City Regulation No. 7/2022 concerning the Regional Revenue and Expenditure Budget for the 2023 Fiscal Year in article 3, it is explained that one of the revenues of the City of Bandung is transfer income. Central government transfers account for almost one-third of the total Bandung City Budget. So, if there is a delay and/or deduction of TKD from the City, the performance of government functions will also be affected due to a lack of funds. Indeed, the regions can take several actions, such as seeking loans to sell regional wealth.

Based on article 177, which is related to sanctions for postponement and deduction of TKD funds, a question arises about the sanction. Instead of postponing and/or cutting TKD funds, why not supervise and evaluate the plans made by the regions so that the RPJMN can implement them? Not only is it part of the synergy launched by the central government, but it can also be one of the ways to achieve the national development plan. This is because each region, with its regional head, makes political promises when campaigning. So, there will be several things that must be synchronised with the RPJPN or RPJMN. Significantly, the RPJMN was ratified after the RPJMD, so there will be no harmonisation. It is more effective if the supervision and evaluation of the RPJMD are carried out by checking and deliberating so that the national development goals are achieved together and also implementing article 170 point (2) simultaneously. So, even though the RPJMN is implemented after the ratification of the RPJMD, there will still be harmony in the development plan.

The Role of Politics in the Preparation of Regional Development Plans and Budgeting

Several aspects affect the preparation of the RPJMN and RPJMD, one of which is the political approach (Anom et al., 2024; Putra et al., 2024; Armin et al., 2023; Purwaningsih, 2022). This is because politics is part of the government system. State and regional leaders, as well as people's representatives, are elected through the political process. So, the behaviour of the government and the House of Representatives towards an issue will be very thick with politics (Boin & Lodge, 2024; Jenkins, 1978), which is no exception to the policy direction in development planning and budgeting (Page & Jenkins, 2005). This can be seen through the Bandung City RPJMD, where the program priorities raised are political promises made during the campaign. Although it is true that to make an issue as a campaign promise is not simply chosen, there is its process and mechanism. However, many of the priority programs that are raised are not in line with

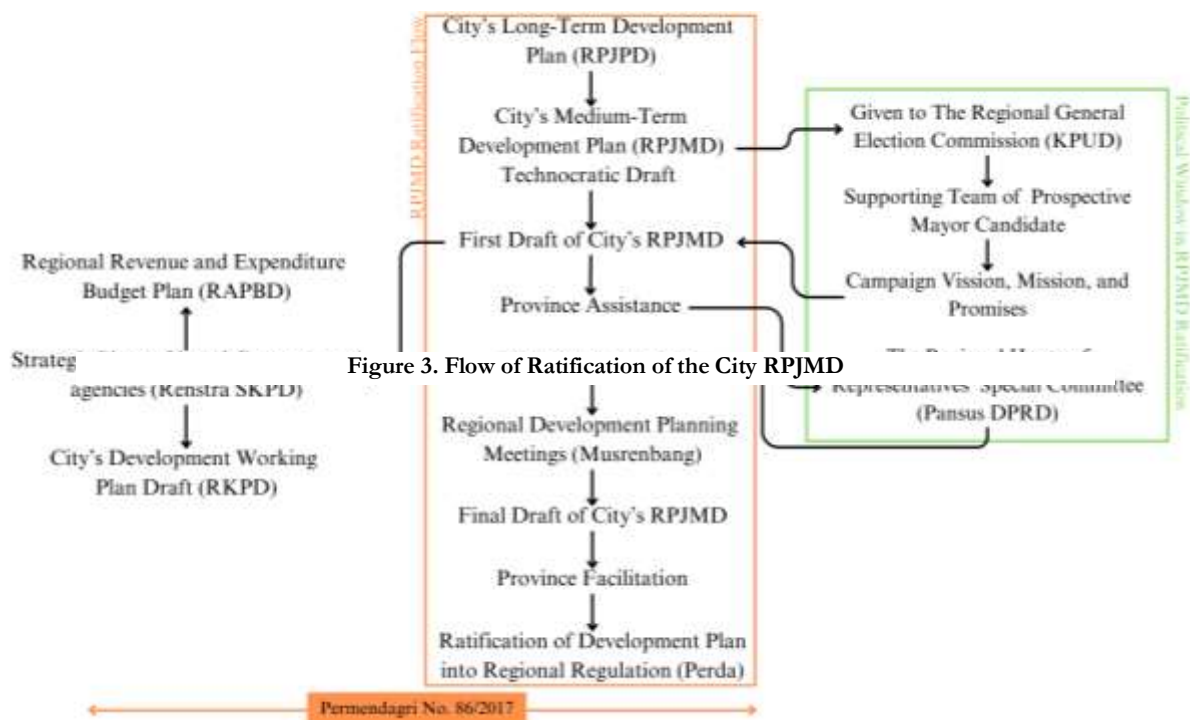


Figure 3. Flow of Ratification of the City RPJMD

the RPJMN or the technocratic draft that has been prepared before the election of the head of state or region. If the candidates for the head of government form the vision, mission, and promised programs by the technocratic design, the priority programs when they are in office will not be far from the national development and budgeting plan.

There is a need for debriefing candidates for the head of government regarding the technocratic design by Minister of Home Affairs Regulation No. 86/2017 concerning Procedures for Planning, Control, and Evaluation of Regional Development, Procedures for Evaluation of Draft Regional Regulations on Regional Long-Term Development Plans and Regional Medium-Term Development Plans, as well as Procedures for Amendments to Regional Long-Term Development Plans, Regional Medium-Term Development Plans, and the local government work plan. This is because the technocratic design is a shadow of the RPJM that the elected head of government will implement in the next period. Although, indeed, the development design also had a political influence from the previous period. It is also possible that the technocratic design has the 'trust' of other local government apparatuses, such as the DPRD, in its preparation. However, the development plan will have changes and/or additions tailored to the vision, mission, and campaign promises.

The city's technocratic design is prepared by holding the Provincial RPJMD, an extension of the RPJMN. The preparation is also explained in Minister of Home Affairs Regulation No. 86/2017 in articles 42 to 45. It was explained that the city's technocratic design contains an analysis of the city's general picture, a picture of city finances, urban development problems, a review of other development documents, and the formulation of city strategic issues. Based on the technocratic design, it should have included what must be done by the next period of government so that it knows the direction of the policy for the next five years. With the problems that have been determined based on the Provincial RPJMD and RPJMN, what should change is not the development plan and budgeting. However, the development plan's locus and its implementation place must be discussed comprehensively and improved. In terms of preparing the city RKPD, this can explain the direction of the city's development more deeply. It should be understood that preparing the city's technocratic design is not solely a political interest, but there are also fundamental issues that the government must handle.

The political window also has a role in implementing the city budget. This can be seen from the mention of the Regional People's Representative Council (DPRD), which has the authority to approve the draft APBD, whether or not it is accepted (Law No.23/2017). Meanwhile, each member of the DPRD is ridden by their political interests rather than public interests. The sentence mentioned in carrying out this narrative of political interests is often considered in the community's interest. There is a difference between political interests and public interests. Thomas R. Dye (2017) explained this in his book, which explains that prospective public servants who are members of political parties must provide appearances, answers, and speeches that define positions and attitudes relevant to society. However, many of these things are not in line with specific policies, except for the very general use of terms. When elected, they will claim that the community gave them a 'mandate' and make political promises as a policy direction because it is considered a responsibility.

This explanation is very evident in the flow of ratification of the RPJM and RKP, which is the basis for the formation of the RAPB. In Figure 2, after the development plan and budget preparation, there will be a Meeting Planning Development, namely musrenbang, where the activity is carried out with the legislative. The plan will be passed after changes and approval from the House of Representatives and the head of government. In the Bandung City RPJMD document, priority programs revolve around campaign promises given by the elected mayor. It can be shown that politics has a significant role in development planning and budgeting. Even though it is not necessarily what was promised later in line with the RPJMN, meanwhile, campaign promises are one of the things that make the head of government elected, so good faith and trust are things that are evidence of what is done by the head of government, whether it is in line with the RPJMN or not.

Preparing the city's RPJMD in the political window is also not straightforward. After providing the technocratic design to the KPU, it is unknown whether the plan was socialised or explained to the victorious

team so that the vision, mission, and political promises aligned with the technocratic design. Often, the team successfully plans a 'campaign' long before the technocratic design is given to the KPU so that the vision, mission, and political promises are not synchronised with the city RPJPD (Beta & Neyazi, 2022; Prabowo et al., 2020) as well as the results of studies and evaluations conducted by the Research and Development Agency of Bandung City, the regional apparatus, and experts. In this regard, the team has formed a vision, mission, and political promise without a definite direction, namely a technocratic design. Meanwhile, the task of the regional apparatus is to accommodate the political promise in the city RPJM, plus the 'aspirations' of local legislators. All of them are explained in Minister of Home Affairs Regulation No. 86 of 2017.

In this case, it is necessary to strengthen the function of the KPU, which initially only carried out administrative functions, coupled with verification and socialisation activities related to the technocratic design when candidates for regional heads and people's representatives registered. This is to keep the regional development plan prepared in line with the national development plan. The vision, mission, and political promises will align with the national development plan through these verification and socialisation activities. Candidates for regional leaders and people's representatives can form many political promises that are still based on the values and understanding of their political parties as long as they are still in sync with the national development plan. This is important because the final draft of the RPJMD and RKP will still accommodate political promises as priority programs, so alignment in priority programs is needed with the national development plan. In this case, the KPU should have a role in ensuring this.

Mechanism for Integration of Regional Development Plans and Budgeting with National Plans

Minister of Home Affairs Regulation No. 84/2022 concerning Guidelines for the Preparation of Regional Revenue and Expenditure Budgets for the 2023 Fiscal Year explains that the programs implemented must have benefits and not only concern related government institutions or apparatus. However, it must also be integrated with other government institutions/apparatus. That way, national development priorities can be achieved through coordination between government agencies and apparatus by integrating national priorities with a regional basis carried out jointly between the central and regional governments. The implementation of priority development carried out by the regions still pays attention to the potential and needs of their respective areas specifically. Even in the same regulation, it is also explained that the design of the APBD must contain the synchronisation of national priority programs and activities with regional priority programs.

There is a lack of alignment, and several programs are derivatives of national priorities whose funding is still using the APBD. If the program implemented is a derivative program of national priorities, the regions can apply for financing using the State Budget (Putri et al., 2024; Usman et al., 2008). Often, regional apparatuses with the authority to implement derivatives of national priority programs do not want to propose using the State Budget as a spending fund for the program's implementation because it is considered complicated and convoluted. So, what is a priority program is then out of sync or inefficient budget allocation because it has to be divided with other programs. Nevertheless, there is always assistance and facilitation with the provinces to ratify the APBD (Yahya, 2024; Directorate General of (Regional Development, 2021), so there should be supervision for steps to achieve the provincial target integration indicators through the budget to be used.

The assistance and facilitation provided by the province are carried out not only once in the flow of ratification of the RPJMD, RKPD, and City Budget. In its implementation, the assistance and facilitation series has synchronised activities between national, provincial, and city priority programs. So, what is passed should be in line with the goals of national development. There is even a public consultation forum, which should also be a space for supervision and control from various parties and layers to see the alignment between priority programs from each level of the government system (Minister of Home Affairs Regulation No. 86/2017; BPS Bandung City, 2023; West Java Public Relations, 2023; Public Relations of the Bandung City DPRD, 2020). In the city and regional regulation documents related to development and budgeting, it can also be seen that one part of the discussion is the review of development documents from other

provinces or even regions. However, it is proven through Table 1 that a series of activities and procedures carried out do not guarantee the synchronisation of priority development programs and budgets.

Then, what became the consideration from the provincial government to approve the city RPJMD? If practically only looking at the indicators and objectives of the development plan that indeed support the development goals at the provincial level and the provincial plan is seen to be in line with the national plan, why are there programs or activities not in sync with the national plan? Then, if a study is used as a basis by the central government that states that development plans in cities are not synchronised with the province and the national level, why is it not done before the city RPJMD is passed? Suppose the supervision and evaluation carried out by Bappenas through the study is carried out before the city RPJMD is ratified. In that case, it will be implausible that there will be a mis-synchronization between the city development plan and the province and the national one. If the city development plan that the provincial government has assisted with is considered inconsistent, does the central government misjudge the provincial development plan? Alternatively, the assistance provided by the provincial government is ineffective, incomprehensive, and in-depth regarding the national development goals and the city's priority programs.

Another problem, apart from funding and politics, is that the ratification of the City RPJMD is carried out before the ratification of the Provincial RPJMD and RPJMN. The ratification of the City RPJMD first not only makes the city development plan less integrated with the Provincial and National development plans but also becomes more complicated because it has to make changes or additions when the Provincial and National development plans have been ratified (Minister of Home Affairs Regulation No. 86/2017; Iswandono, 2024). If the City RPJMD is issued first, it will be easy for the Province and nation to form a bottom-up development program based on the conditions of each region. This still supports integration in development plans. However, when viewed based on Figure 1, the RPJMN needs to be considered in forming the RPJMD so that the RPJMN should exist before the RPJMD.

For this reason, a clear and comprehensive synchronisation mechanism instrument is needed to ensure that the city's priority programs are aligned with development goals or national development programs. Government Regulation No. 12/2017 concerning the Development and Supervision of the Implementation of Regional Government explains that the governor and provincial regional apparatus are representatives of the central government for sub-governments in the regions. Article 10 explains that the mayor carries out the guidance and supervision of the city's regional apparatus. Meanwhile, the mayor is fostered and supervised by the governor. The supervision carried out includes two of them: regional development and finance. Then, in Article 17, it is explained that the supervision of regional apparatus at the provincial and district/city government levels is carried out by each regional head.

Meanwhile, the supervision of regional heads related to the supervision of regional apparatus is carried out by the regional inspectorate. This supervision is done from the planning, budgeting, and implementation stages. Suppose the scope of supervision is carried out at the same level of government. In that case, there will be little supervision related to synchronisation between the city's priority programs to the province and the country.

Through a review of many laws, government regulations, ministerial regulations, regional regulations, and mayoral regulations, there has not been a legal basis that explains the synchronisation mechanism as a standard or handle for government apparatus that has the authority to assist, facilitate, and even ratify regulations related to the development plan and budgeting of city areas to the province and national. Without a clear and comprehensive mechanism, it will be difficult for cities to form development plans and budgeting documents by provincial and/or national development plans. This synchronisation should also apply to priority programs running from the previous leadership period to the latest leadership period.

One example is the construction of the Al-Jabbar Grand Mosque (MRAJ). During the administration of the Mayor of Bandung, Ridwan Kamil, the construction of this mosque was approved, and it became a joint development plan with the West Java Provincial government, which Ahmad Heryawan then led. Construction was carried out in 2017 and completed in 2022, and it was then inaugurated in the same year.

The construction of the Great Mosque of West Java Province continued because of the agreement between Ridwan Kamil and Ahmad Heryawan. The one who continued his leadership as the Governor of West Java was Ridwan Kamil. So that the sustainability of development can still be guaranteed, after the construction was completed, many complaints were voiced by the surrounding community and MRAJ visitors. Small road access and dense vehicles entering and exiting the MRAJ complex cause severe congestion. In this regard, the government's solution is to widen the access road to MRAJ. However, the Bandung City DPRD then refused if the repair of the entrance road was included in the Bandung City Budget. Meanwhile, Jalan Cimencrang, the primary access, is a city-owned road (AS, 2023; Supriyati, 2023).

Not only related to access or supporting facilities for the infrastructure that has been built, the budget polemic that reaches Rp. 1 Trillion is also highlighted by various parties (Assifa, 2023; Agustiyanti, 2023; Rasyad, 2023; Hikam, 2023). The case example shows that there must be synchronisation and harmonisation of development plans between provinces and cities. This prevents any escape of responsibility, as happened in the MRAJ case. Not only that, development that is still ongoing across the leadership period must also be guaranteed because it has received a budget allocation. In this case, the road widening planned by the province and city cannot be left alone. Significantly, the development affects the surrounding community and the sustainability of tourism.

The empirical findings reveal significant gaps between Indonesia's national (RPJMN), provincial (RPJMD), and city (RKPD) development plans. These gaps cannot be explained solely through a technical or political lens; a combined approach is necessary. The analysis below integrates the three theoretical frameworks to provide a comprehensive interpretation.

The observed discrepancies in priority programs and budget allocations across government levels highlight Indonesia's fiscal federalism challenges. Oates (1972) suggests that decentralized resource allocation can enhance efficiency, provided appropriate coordination and information sharing exist. The data demonstrate a lack of effective vertical fiscal transfers. This aligns with the budgetary federalism theory's prediction that local priorities may not align with national goals without sufficient coordination, leading to suboptimal resource utilization (Oates, 1972). The lack of synchrony between the annual budgeting cycle and the longer-term planning horizons exacerbates this challenge. The persistent gaps, despite existing regulations promoting integration (e.g., Law No. 25/2004, Government Regulation No. 17/2017), point toward the influence of institutional factors. North (1990) emphasizes the enduring power of institutions in shaping economic and political outcomes. This also relates to Pierson's (2000) concept of path dependency. Previous policy choices and historical circumstances continue to constrain current policy options, perpetuating inefficient patterns in planning and budgeting processes. The repeated failure to effectively integrate plans across government levels demonstrates path dependency in action, with previous political and institutional arrangements shaping current outcomes, even in the face of purported reforms.

The Advocacy Coalition Framework (ACF) (Sabatier & Jenkins-Smith, 1999) helps to explain the political dynamics underlying the observed gaps. The competing interests of different advocacy coalitions—national ministries, regional governments, political parties, and interest groups—influence the prioritization of programs and budget allocations. The election cycle plays a significant role, with regional leaders prioritizing campaign promises over long-term strategic goals. This competition for resources and political influence often leads to inconsistencies across plans and compromises the effectiveness of national development strategies. The ACF framework also highlights how competing belief systems (regarding the causes of problems and the preferred solutions) contribute to the divergence of regional development plans from national objectives. The strong influence of political agendas weakens the technocratic design process, as evidenced by the deviation from planned initial initiatives.

Here are some strategies for integrating development planning among Indonesian government levels that require a multi-pronged approach addressing the weaknesses highlighted by the three theoretical lenses (fiscal federalism, institutionalism/path dependency, and the Advocacy Coalition Framework):

Strengthening Intergovernmental Coordination and Fiscal Mechanisms

- Improve the design and implementation of vertical fiscal transfers to ensure that funds are effectively allocated to support national priorities while respecting regional needs and capacities. This requires greater transparency and accountability in the allocation and disbursement of funds. More precise guidelines and performance indicators should link resource allocation to the achievement of national development goals.
- Establish a centralized, accessible, and regularly updated database of development plans and budget allocations across all government levels. This would promote greater transparency and accountability, facilitate better coordination, and reduce information asymmetries.
- Develop formal, structured mechanisms for regular consultations and dialogue between different levels of government throughout the development planning process. These mechanisms should facilitate identifying common priorities, resolving conflicts, and building consensus to achieve integrated planning.
- Invest in capacity-building programs for government officials at all levels to enhance their understanding of development planning principles, budgeting techniques, and intergovernmental coordination mechanisms. This would equip them with the knowledge and skills to participate effectively in integrated planning processes.

Addressing Institutional Weaknesses and Path Dependency

- Review existing institutional arrangements to enhance intergovernmental coordination and reduce bureaucratic obstacles. This may involve streamlining decision-making processes, simplifying regulatory frameworks, and actively empowering local governments to shape national development strategies.
- Actively seek to break free from inefficient historical patterns in planning and budgeting. This necessitates consciously adopting new practices, methodologies, and technologies to improve planning efficiency and effectiveness.

Managing Political Influence and Promoting Collaborative Governance:

- Promote greater alignment between political agendas and the technocratic design process. This may involve engaging political leaders in the planning process early on, ensuring that campaign promises are realistic and aligned with national development objectives.
- Strengthen Civil Society Participation: Empower organizations to participate actively in development planning and budgeting. This can foster greater transparency, accountability, and public engagement, contributing to more inclusive and effective decision-making.
- Establish comprehensive monitoring and evaluation systems to track progress, identify challenges, and adjust development plans. This requires a commitment to data-driven decision-making, evidence-based policy, and regular feedback loops to improve the effectiveness of development programs and ensure accountability.

Conclusion

Many legal bases call for synchronization between regional development plans, the central government, and development plans with budgeting plans. This is to ensure the achievement of the indicators of the overall national development plan to ensure the development's efficiency and effectiveness. However, it can be seen that many of the priority programs formed by the regions, in this case, cities, are not in sync with the provincial and/or national regional development plans.

Based on the review of several legal bases, it can be seen that what is mentioned is more of an appeal, even though sanctions can be given to the city government if the development plan is not synchronised between government levels. This is not only because the time of ratification is different, which causes asynchrony, but also because there is a significant role in the political window. Legally, political activities such as the election of the head of government and the involvement of the DPRD/DPR have a role in ratifying development and budgeting plans. Practically, the political contribution is much more significant and more profound. When preparing the final development plan, the regional apparatus must accommodate political promises during the campaign. Whether the promise is not in line with the provincial RPJMD or RPJMN, the promise must be included in the city RPJMD. Even so, there has never been a city RPJMD that was then rejected by the Regional Planning and Development Agency or the Ministry of Home Affairs.

So, an instrument for synchronizing development plans and budgeting between the regions and the central government is necessary. All the legal bases used do not regulate this issue. Examples of inconsistency in the City of Bandung's development plan show that it is urgent to clarify and strengthen the mechanism for synchronizing development plans and budgeting between the regions and the central government.

Finally, fiscal limitations or political interference cannot explain the gaps in Indonesia's development plans. The interplay of fiscal federalism challenges, deeply entrenched institutional arrangements, and the inherent complexities of policy implementation within a dynamic political landscape hinder the integration of national and regional development plans. To address these issues, a more holistic approach encompasses institutional reform, enhanced intergovernmental coordination, and reduced political interference in the planning process.

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Conflicts of Interest

The authors declare no conflicts of interest

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