

APPENDIX 4. Sources of Local Revenue of Surabaya City in the Period of 2006-2010

Sources of Local Revenue	2006		2007		2008		2009		2010	
	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%
Own-source Revenue (PAD)	538,369	31.4	607,649	29.9	729,213	31.4	809,795	30.3	1,059,891	31.4
Local Taxes	305,405	17.8	340,833	16.8	397,990	17.2	442,852	16.5	581,581	17.8
Local Levies	166,977	9.75	176,785	8.7	169,558	7.31	164,247	6.14	288,713	8.8
Profit of Local-Government -Owned Enterprises	21,479	1.25	38,385	1.9	42,520	1.83	43,324	1.62	63,581	1.94
Other Own-source Revenues	44,507	2.60	51,643	2.5	119,144	5.14	159,370	5.96	126,014	3.85
Balanced Fund	895,690	52.3	1,174,145	57.8	1,289,211	55.6	1,448,259	54.1	1,593,973	48.7
Revenue-Sharing of Tax	432,387	25.2	525,432	25.9	563,352	24.3	653,757	24.4	881,554	26.9
Revenue-Sharing of Non-tax	0	0	1,714	0.08	4,193,	0.18	0	0	0	0
General Allocation Fund (DAU)	453,753	26.5	639,590	31.5	713,590	30.8	765,885	28.6	652,532	19.9
Special Allocation Fund (DAK)	9,550	0.56	639,590	0.37	8,075	0.35	28,616	1.07	59,885	1.83
Miscellaneous Local Revenue	278,157	16.2	247,762	12.2	300,337	12.9	417,324	15.6	617,556	18.8
Grant	0	0	0	0	1,000	0.04	0	0	20,082	0.61
Emergency Fund	0	0	0	0	0	0	0	0	0	0
Revenue-Sharing of Tax from Provincial Government	0	0	0	0	280,702	12.1	387,872	14.5	353,546	10.8
Adjustment Fund and Special Autonomy	0	0	0	0	9,573	0.41	16,217	0.61	207,386	6.34
Financial Assistant from Provincial Government and other Local Governments	278,157	16.2	0	0	0	0	10,299	0.38	33,862	1.04
Revenue-Sharing of Non-Tax from Provincial Government and other Local Governments	0	0	0	0	3,421	0.15	0	0	2,679	0.08
Other Revenues	0	0	247,762	12.2	5,640	0.24	2,934	0.11	0	0
TOTAL	1,712,217	100	2,029,559	100	2,318,762	100	2,675,379	100	3,271,421	100

Source: Financial Report of APBD 2006-10

APPENDIX 5. Sources of Local Revenue of Batu City in the Period of 2006-2010

Sources of Local Revenue	2006		2007		2008		2009		2010	
	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%
Own-source Revenue (PAD)	11,050	4.93	12,802	4.67	19,323	5.98	17,386	4.72	30,000	7.17
Local Taxes	4,969	2.22	7,105	2.59	9,617	2.98	7,861	2.13	13,750	3.29
Local Levies	2,164	0.96	2,888	1.05	3,737	1.16	3,087	0.84	4,300	1.03
Profit of Local-Government -Owned Enterprises	573	0.26	810	0.30	924	0.29	876	0.24	1,350	0.32
Other Own-source Revenues	3,342	1.49	1,998	0.73	5,044	1.56	5,561	1.51	10,600	2.53
Balance Fund	197,162	87.1	236,379	86.2	283,132	87.6	285,344	77.4	308,976	73.8
Revenue-Sharing of Tax	19,455	8.67	21,549	7.86	36,635	11.3	24,047	6.53	42,978	10.3
Revenue-Sharing of Non-tax	0	0	0	0	0	0	10,124	2.75	0	0
General Allocation Fund (DAU)	159,797	71.2	188,025	68.5	215,977	66.8	218,135	59.2	247,723	59.2
Special Allocation Fund (DAK)	17,910	7.99	26,805	9.77	30,520	9.45	33,037	8.97	18,275	4.4
Other Local Revenue	16,068	7.16	25,134	9.16	20,662	6.39	65,746	17.8	79,349	18.9
Grant	0	0	0	0	0	0	0	0	0	0
Emergency Fund	0	0	0	0	0	0	0	0	0	0
Revenue-Sharing of Tax from Provincial Government	0	0	15,134	5.52	18,701	5.79	0	0	25,758	6.16
Adjustment Fund and Special Autonomy	0	0	10,000	3.65	1,892	0.59	0	0	39,883	9.53
Financial Assistant from Provincial Government and other Local Governments	16,068	7.16	0	0	68	0.02	0	0	13,707	3.28
Revenue-Sharing of Non-Tax from Provincial Government and other Local Governments	0	0	0	0	0	0	0	0	0	0
Other Revenues	0		0	0	0	0	65,746	17.8	0	0
TOTAL	224,282	100	274,316	100	323,119	100	368,477	100	418,326	100

Source: Financial Report of APBD 2006-10

APPENDIX 6. Sources of Local Revenue of Trenggalek District in the Period of 2006-2010

Sources of Local Revenue	2006		2007		2008		2009		2010	
	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%
Own-source Revenue (PAD)	23,420	4.78	30,975	5.20	49,902	5.25	40,435	5.66	60,967	7.73
Local Taxes	4,483	0.92	5,156	0.86	6,120	0.91	6,965	0.97	6,995	0.89
Local Levies	7,417	1.51	10,794	1.81	8,946	1.33	11,044	1.55	20,160	2.56
Profit of Local-Government - Owned Enterprises	680	0.14	1,110	0.19	1,337	0.20	1,621	0.23	2,643	0.34
Other Own-source Revenues	10,839	2.21	13,914	2.33	18,783	2.80	20,804	2.91	31,168	3.95
Balance Fund	441,615	90.19	515,290	86.4	566,992	84.6	577,318	80.8	581,219	73.7
Revenue-Sharing of Tax	27,497	5.62	30,960	5.19	33,797	5.04	40,006	5.60	48,151	6.11
Revenue-Sharing of Non-tax	0	0	1,638	0.27	4,410	0.66	2,421	0.34	0	0
General Allocation Fund (DAU)	384,418	78.5	431,681	72.4	465,748	69.5	465,947	65.2	472,359	59.9
Special Allocation Fund (DAK)	29,700	6.07	51,011	8.56	63,037	9.40	68,943	9.65	60,708	7.70
Other Local Revenue	24,610	5.03	49,902	8.37	68,192	10.2	96,830	13.5	146,460	18.6
Grant	0	0	0	0	0	0	0	0	2,000	0.25
Emergency Fund	0	0	0	0	0	0	0	0	6,016	0.76
Revenue-Sharing of Tax from Provincial Government	0	0	0	0	0	0	0	0	30,841	3.91
Adjustment Fund and Special Autonomy	0	0	0	0	0	0	0	0	95,716	12.1
Financial Assistant from Provincial Government and other Local Governments	24,610	0	0	0	0	0	0	0	11,886	1.51
Revenue-Sharing of Non-Tax from Provincial Government and other Local Governments	0	5.03	0	0	0	0	0	0	0	0
Other Revenues	0	0	49,902	8.37	68,192	10.2	96,830	13.5	0	0
TOTAL	489,646	100	49,902	100	670,372	100	714,585	100	788,648	100

Source: Financial Report of APBD 2006-10

APPENDIX 7. Local Expenditure (per-sector) of Surabaya City in the Period of 2006-10

Sector of Local Expenditure	2006		2007		2008		2009		2010	
	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%
OBLIGATORY AFFAIRS										
Education	359,906	25.9	445,500	28.6	565,156	27.8	698,630	22.3	1,189,919	27.3
Health	70,412	5.08	162,231	10.4	120,342	5.96	370,069	11.8	308,163	7.06
General Work	211,230	15.24	294,437	18.9	228,038	11.29	557,910	17.8	681,864	15.6
Settlement	65,429	4.72	38,316	2.46	21,609	1.07	48,173	1.54	89,636	2.05
Spatial	0	0	26,479	1.70	283,924	14.1	470,246	15.1	420,769	9.64
Development Plan	0	0	17,480	1.12	17,145	0.85	20,426	0.65	29,219	0.67
Transportation	34,563	2.49	7,381	0.47	31,297	1.55	53,029	1.70	92,975	2.13
Environment	186,953	13.49	129,373	8.31	206,253	10.2	201,571	6.45	292,810	6.71
Agrarian affairs	0	0	3,969	0.04	0	0	0	0	0	0
Population and Civil Registration	5,672	0.41	10,140	0.65	10,981	0.54	8,518	0.27	14,731	0.34
Empowerment of Women and Protection of Children	0	0	9,791	0.63	0	0	0	0	0	0
Family Plan and Welfare	0	0	8,077	0.52	27,790	1.38	26,359	0.84	37,660	0.86
Social	24,325	1.75	16,030	1.03	11,512	0.57	16,001	0.51	27,467	0.63
Employment	3,934	0.28	6,038	0.39	6,475	0.32	19,568	0.63	24,658	0.56
Cooperative and SMEs	6,920	0.51	5,650	0.36	3,884	0.19	9,077	0.29	16,674	0.38
Investment	0	0	7,216	0.46	10,306	0.51	3,712	0.12	7,957	0.18
Culture	0	0	7,513	0.48	15,064	0.75	17,688	0.57	20,018	0.46
Youth and Sport	0	0	13,946	0.90	0	0	9,908	0.32	15,962	0.37
National Unity and Domestic Politics	0	0	26,030	1.67	22,275	0.10	26,482	0.85	38,156	0.87
General Affairs of Government	373,907	26.9	265,602	17.1	376,767	18.7	480,450	15.4	942,412	21.6
Personnel Affairs	0	0	13,550	0.87	34,715	1.72	0	0	2,072	0.05
Empowerment of Community and Village	0	0	11,882	0.76	0	0	0	0	0	0
Statistic Affairs	0	0	667	0.02	0	0	0	0	0	0
Archives Affairs	0	0	1,059	0.07	0	0	0	0	0	0
Communication and Information	8,040	0.58	9,593	0.62	14,023	0.69	20,074	0.64	24,918	0.57
Library Affairs	0	0	0	0	0	0	7,706	0.25	15,058	0.35
Food Sufficiency	0	0	0	0	0	0	4,206	0.13	2,072	0.05
OPTIONAL AFFAIRS										
Agriculture	0	0	7,540	0.48	11,671	0.58	29,209	0.93	43,605	1.0
Forestry	0	0	0	0	0	0	0	0	0	0
Energy and Mineral Resources	0	0	0	0	0	0	0	0	0	0
Tourism	12,854	0.93	5,571	0.36	0	0	0	0	0	0
Fishery and Marine	8,799	0.63	2,023	0.13	0	0	0	0	0	0
Trading	13,389	0.97	6,251	0.40	0	0	28,337	0.91	25,597	0.59
Industry			1,013	0.07	0	0	0	0	0	0
Transmigration	0	0	73	0.01	0	0	0	0	0	0
T O T A L	1,386,340	100	1,556,472	100	2,019,238	100	3,127,363	100	4,364,383	100

Source: APBD Report of financial year 2006-10

APPENDIX 8. Local Expenditure (per-sector) of Batu City in the Period of 2006 - 2010

Sector of Local Expenditure	2006		2007		2008		2009		2010	
	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%
OBLIGATORY AFFAIRS										
Education	40,042	20.04	54,306	19.4	68,637	20.0	38,768	9.80	117,167	26.39
Health	7,655	3.83	11,425	4.09	14,156	4.12	9,698	2.45	17,669	3.98
General Work	1,462	0.73	58,204	20.8	47,150	13.7	54,504	13.8	85,137	19.17
Settlement	33,039	16.54	0	0	0	0	607	0.15	392	0.09
Spatial	0	0	0	0	550	0.16	393	0.10	274	0.06
Development Plan	0	0	4,892	1.75	5,679	1.65	7,593	1.92	6,416	1.45
Transportation	2,666	1.33	2,207	0.79	3,563	1.04	2,498	0.63	5,807	1.31
Environment	2,069	1.04	10,766	3.85	18,157	5.28	6,237	1.58	22,480	5.06
Agrarian affairs	0	0	1,552	0.56	22,268	6.47	144	0.04	0	0
Population and Civil Registration	4,638	2.32	3,327	1.19	3,898	1.13	1,779	0.45	3,045	0.69
Empowerment of Women and Protection of Children	0	0	0	0	0	0	849	0.21	2,858	0.64
Family Plan and Welfare	0	0	2,171	0.78	3,241	0.94	895	0.23	1,040	0.23
Social	11,290	5.65	0	0	0	0	205	0.05	1,162	0.26
Employment	0	0	0	0	0	0	342	0.09	839	0.19
Cooperative and SMEs	758	0.38	1,294	0.46	1,461	0.43	2,623	0.66	4,855	1.09
Investment	0	0	0	0	0	0	181	0.05	392	0.09
Culture	0	0	0	0	1,655	0.48	2,170	0.55	4,479	1.01
Youth and Sport	5,765	2.89	0	0	390	0.11	1,892	0.48	5,188	1.17
National Unity and Domestic Politics	0	0	2,913	1.04	7,897	2.30	2,972	0.75	5,758	1.30
General Affairs of Government	74,468	37.3	84,260	30.1	96,611	28.1	227,159	57.4	131,502	29.6
Personnel Affairs	0	0	0	0	0	0	0	0	0	0
Empowerment of Community and Village	0	0	13,596	4.86	2,639	0.77	1,139	0.29	850	0.17
Statistic Affairs	0	0	0	0	0	0	32	0.01	34	0.01
Archives Affairs	0	0	0	0	0	0	213	0.05	201	0.05
Communication and Information	0	0	5,865	2.10	6,530	1.90	1,520	0.38	1,351	0.30
Library Affairs	0	0	0	0	0	0	613	0.16	1,503	0.34
Food Sufficiency	0	0	0	0	0	0	0	0	377	0.08
OPTIONAL AFFAIRS										
Agriculture	6,048	3.03	8,522	3.05	7,256	2.11	19,863	5.02	14,559	3.28
Forestry	2,203	1.10	0	0	5,900	1.72	2,012	0.51	852	0.19
Energy and Mineral Resources	5,146	2.58	7,679	2.75	13,078	3.80	493	0.12	285	0.06
Tourism	0	0	3,901	1.40	7,021	2.04	4,885	1.24	5,208	1.17
Fishery and Marine	0	0	0	0	1,996	0.58	2,534	0.64	1,322	0.30
Trading	2,559	1.28			4,175	1.21	215	0.05	420	0.09
Industry			2,683	0.96	0	0	377	0.10	584	0.13
Transmigration	0	0	0	0	0	0	0	0	0	0
TOTAL	199,816	100	279,573	100	343,918	100	395,421	100	444,022	100

Source: APBD Report of financial year 2006-10

APPENDIX 9. Local Expenditure (per-sector) of Trenggalek Regency in the Period of 2006-10

Sector of Local Expenditure	2006		2007		2008		2009		2010	
	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%
OBLIGATORY AFFAIRS										
Education	187,875	43.21	228,356	43.1	300,447	42.8	297,858	40.7	458,091	52.3
Health	33,382	7.68	50,172	9.47	59,530	8.49	69,515	9.50	105,356	12.1
General Work	32,948	7.58	63,746	12.0	94,483	13.4	76,176	10.4	40,455	4.61
Settlement	19,278	4.43	11,669	2.20	16,866	2.40	15,065	2.06	39,703	4.53
Spatial	0	0	384	0.07	90	0.01	0	0	0	0
Development Plan	0	0	7,087	1.34	7,558	1.08	4,710	0.64	5,226	0.60
Transportation	0	0	6,212	1.17	6,376	0.91	5,449	0.74	6,753	0.77
Environment	0	0	4,567	0.86	6,425	0.92	3,811	0.52	7,179	0.82
Agrarian affairs	0	0	0	0	0	0	299	0.04	0	0
Population and Civil Registration	4,551	1.05	6,108	1.15	5,626	0.80	3,691	0.50	3,322	0.38
Empowerment of Women and Protection of Children	0	0	180	0.03	390	0.06	38	0.01	0	0
Family Plan and Welfare	0	0	648	0.12	1,805	0.26	3,846	0.52	4,674	0.53
Social	0	0	2,753	0.52	1,179	0.17	825	0.11	0	0
Employment	2,537	0.58	1,966	0.37	2,452	0.35	2,002	0.27	2,801	0.32
Cooperative and SMEs	1,895	0.44	1,459	0.28	1,521	0.22	2,855	0.39	5,719	0.65
Investment	0	0	448	0.08	225	0.03	1,542	0.21	1,706	0.19
Culture	0	0	282	0.05	324	0.05	353	0.05	0	0
Youth and Sport	0	0	525	0.10	699	0.10	8,392	1.15	6,795	0.78
National Unity and Domestic Politics	0	0	2,169	0.41	2,587	0.37	4,438	0.61	5,238	0.60
General Affairs of Government	121,995	28.06	98,563	18.6	124,094	17.7	187,607	25.6	155,647	17.76
Personnel Affairs	0	0	5,299	1.01	5,682	0.81	0	0	0	0
Empowerment of Community and Village	0	0	6,578	1.24	16,448	2.35	7,375	1.01	2,699	0.31
Statistic Affairs	0	0	0	0	0	0	0	0	0	0
Archives Affairs	0	0	185	0.04	253	0.04	515	0.07	0	0
Communication and Information	0	0	1,985	0.37	1,061	0.15	1,370	0.19	0	0
Library Affairs	0	0	0	0	0	0	0	0	833	0.10
Food Sufficiency	0	0	0	0	0	0	927	0.13	1,305	0.15
OPTIONAL AFFAIRS										
Agriculture	14,744	3.39	15,785	2.98	26,771	3.82	18,747	2.56	16,559	1.89
Forestry	0		485	0.09	1,398	0.20	238	0.03	0	0
Energy and Mineral Resources	3,988	0.92	1,488	0.28	3,064	0.44	677	0.09	0	0
Tourism	6,446	1.48	1,654	0.31	1,674	0.24	3,349	0.46	0	0
Fishery and Marine	5,110	1.18	7,349	1.39	8,903	1.27	7,014	0.96	6,560	0.75
Trading			1,219	0.23	2,405	0.34	2,066	0.28	0	0
Industry	0	0	47	0.01	377	0.05	694	0.09	0	0
Transmigration	0	0	364	0.07	605	0.09	254	0.03	0	0
TOTAL	434,753		529,745	100	701,336	100	731,710	100	876,631	100

Source: APBD Report of financial year 2006-10

APPENDIX 10. Local Expenditure by Economic Classification of Surabaya City in the Period of 2006-10

Kind of Local Expenditure	2006		2007		2008		2009		2010	
	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%
INDIRECT EXPENDITURE (Routine Expenditure)	895,834	64.6	587,412	37.7	797,135	39.5	936,426	29.9	1,702,849	39.1
Personnel	596,065	43.0	543,925	34.9	700,740	34.7	687,613	21.9	1,312,880	30.1
Interest	0		8,381	0.54	6,290	0.31	6,286	0.20	7,102	0.16
Grant/Subsidy	0		0	0	86,599	4.29	240,862	7.70	366,366	8.39
Social Assistance	0		30,640	1.97	2,384	0.12	1,664	0.05	4,600	0.11
Sharing Fund for the lower-level Area/Institutions	34,449	2.48	1,333	0.09	1,120	0.06	0	0	0	0
Assistance for lower-level Area/Institutions0	0		0	0	0	0	0	0	1,900	0.04
Unpredicted Expenditure	967	0.07	3,131	0.20	0	0	0	0	10,000	0.23
Assistance to the Vertical Institutions	0		0	0	0	0	0	0	0	0
Official trip	12,742	0.92								
Maintenance cost	251,611	18.15								
DIRECT EXPENDITURE (Development Expenditure)	490,506	35.4	969,059	62.3	1,222,102	60.5	2,190,936	70.1	2,661,533	60.1
Personnel	0		199,999	12.8	159,082	7.88	258,603	8.27	325,430	7.46
Goods and Services	346,637	25.0	520,568	33.5	588,455	29.1	742,148	23.7	1,012,082	23.2
Capital Spending	143,867	10.4	248,491	15.9	474,563	23.5	1,190,183	38.1	1,324,020	30.3
T O T A L	1,386,340	100	1,556,472	100	2,019,238	100	3,127,363	100	4,364,383	100

Source: APBD Report of financial year 2006-10

APPENDIX 11. Local Expenditure by Economic Classification of Batu City within the Period of 2006-10

Kind of Local Expenditure	2006		2007		2008		2009		2010	
	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%
INDIRECT EXPENDITURE	123,314	61.7	129,161	46.2	139,868	40.7	167,589	42.4	236,244	52.2
Personnel	77,524	38.8	102,876	36.8	99,223	28.8	126,261	31.9	179,401	40.4
Interest	0	0	0	0	0	0	0	0	0	0
Grant/Subsidy	0	0	287	0.10	10,405	3.03	7,086	1.79	20,459	4.61
Social Assistance	0	0	13,063	4.67	14,501	4.22	17,638	4.46	17,045	3.84
Sharing Fund for the lower-level Area/Institutions	26,494	13.3	0	0	0	0	0	0	0	0
Assistance for lower-level Area/Institutions	0	0	10,434	3.73	15,439	4.49	15,502	3.92	17,588	3.96
Unpredicted Expenditure	544	0.27	2,500	0.89	300	0.09	1,101	0.28	1,750	0.39
Assistance to the Vertical Institutions	0	0	0	0	0	0	0	0	0	0
Official trip	6,080	3.04								
Maintenance cost	12,669	6.34								
DIRECT EXPENDITURE	76,502	38.3	150,411	53.8	204,049	59.3	227,831	57.6	207,777	46.8
Personnel	0	0	28,375	10.2	37,953	11.1	30,871	7.81	25,160	5.67
Goods and Services	33,384	16.7	32,976	11.8	46,643	13.6	53,857	13.6	65,294	14.7
Capital Spending	43,118	21.6	89,059	31.9	119,452	34.7	143,102	36.2	117,322	26.4
TOTAL	199,816	100	279,573	100	343,918	100	395,421	100	444,022	100

Source: APBD Report of financial year 2006-10

APPENDIX 12 Local Expenditure by Economic Classification of Trenggalek Regency in the
Period of 2006-10

Kind of Local Expenditure	2006		2007		2008		2009		2010	
	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%	Rp. (000,000)	%
INDIRECT EXPENDITURE	298,723	68.7	317,707	59.9	407,951	58.2	514,398	70.3	575,315	65.6
Personnel	239,625	55.1	271,239	51.2	349,972	49.9	399,624	54.6	494,198	56.4
Interest	0	0	0	0	0	0	0	0	0	0
Grant/Subsidy	0	0	2,676	0.51	7,814	1.11	54,511	7.45	29,430	3.36
Social Assistance	0	0	10,532	1.99	10,720	1.53	18,608	2.54	13,296	1.52
Sharing Fund for the lower-level Area/Institutions	38,906	8.95	1,574	0.30	1,694	0.24	1,580	0.22	2,644	0.30
Assistance for lower-level Area/Institutions	0	0	31,514	5.95	37,749	5.38	39,807	5.44	35,180	4.01
Unpredicted Expenditure	1,611	0.37	170	0.03	0	0	264,758	0.04	565	0.06
Assistance to the Vertical Institutions	0	0	0	0	0	0	0	0	0	0
Official trip	6,369	1.47								
Maintenance cost	12,209	2.81								
DIRECT EXPENDITURE	136,030	31.3	212,038	40.1	293,384	41.8	217,312	29.7	301,315	34.4
Personnel	0	0	25,089	4.47	23,920	3.41	20,060	2.74	34,638	3.95
Goods and Services	70,719	16.3	81,176	15.3	117,512	16.8	82,840	11.3	127,224	14.5
Capital Spending	65,311	15.1	105,773	20.1	151,951	21.7	114,411	15.6	139,452	15.9
TOTAL	434,753	100	529,745	100	701,336	100	731,710	100	876,631	100

Source: APBD Report of financial year 2006-10

INTERVIEW GUIDE - A

(For: Local Government Officials, Local Legislative Members, Ex-Local Government Officials, and Ex-Local Legislative Members)

PERSONAL DETAILS:

Name :
Occupation :
Name of Institution :
Hold current occupation since :
Previous occupation :
Educational background :

- Do you think fiscal decentralization in Indonesia has been run on the right track? Why or why not?
- Does current fiscal decentralization provide better circumstance for local government and legislative in delivering annual budgeting process?
If so, in what matter(s) and how it lead the process of local budgeting?
If not, why?

I. FORMULATION STAGE

1. What regulation/guideline(s) do you refer to formulate annual budgeting at local level?
2. When do you start and finish formulation of budget?
3. Is local government able to start the formulation of budget on time (as stated on the regulation/guideline)? If not, why?
4. How is the annual budget (in real practice) formulated?
5. What factors do local governments consider to determine the amount of budget allocated to each post?
6. What factor do local governments consider to decide the programs/project funded by local budget? Why?
7. To what extent are you personally involved at the budget formulation stage?
8. Who/what party has biggest authority in formulating annual budget? Why?
Does she/he work individually or in a team? If in a team, how does it work?
9. How is the formulation stage of current budgeting process different from pre-decentralization era?
10. In your opinion, is the formulation of current (new paradigm) budgeting process better than previous approach? Why or why not?
11. What problems do you face in formulating annual budget based on the new paradigm of budgeting? How to solve/eliminate those problems?
12. What is your suggestion(s) to improve the formulation process of annual budgeting?

II. VALIDATION STAGE

11. When is the validation stage started and finished?
12. Is local government able to start and finish the validation stage on time (as stated on the regulation/guideline)? If not, why?
13. How is the annual budget (in real practice) validated?
14. How many sessions are held in the process of budget validation?
15. To what extent are you/your institution involved at the budget validation?
16. Who/what party has the biggest authority in validating annual budget? Why?
17. Does she/he work individually or in a team? If in a team, how does it work?

18. How is the validation stage of current budgeting process different from pre-decentralization era?
19. In your opinion, is the validation stage of current (new paradigm) budgeting process better than previous approach? Why or why not?
20. What problems do you face in validating annual budget based on the new paradigm of budgeting approach? How to solve/eliminate those problems?
21. What is your suggestion(s) to improve the validation process of annual budgeting?

III. EXECUTION STAGE

21. When is the execution stage started?
22. Is local government able to start and finish the execution stage on time (as stated on the regulation/guideline)? If not, why?
23. How is the annual budget (in real practice) executed, particularly related to:
 - a. Execution of local expenditure
 - b. Execution of local revenue
24. How is the annual budget accounted? What accounting system is applied? why
25. How is the execution stage of current budgeting process different from pre-decentralization era?
26. In your opinion, is the execution stage of current (new paradigm) budgeting process better than previous approach? Why or why not?
27. What problems do you face in executing annual budget based on the new paradigm of budgeting approach? How to solve/eliminate those problems?
28. What is your suggestion(s) to improve the execution process of annual budgeting?

IV. SUPERVISION/EVALUATION STAGE

31. How is the annual budget (in real practice) supervised/evaluated?
32. How often is supervision/evaluation of annual budget conducted?

33. Who/what party supervise/evaluate annual budget?
Does she/he work individually or in a team? If in a team, how does it work?
34. To what extent are you involved at the budget supervision/evaluation?
35. How is the supervision/evaluation stage of current budgeting process different from pre-decentralization era?
36. In your opinion, is supervision/evaluation stage of current (new paradigm) budgeting process better than previous approach? Why or why not?
37. What problems do you face in supervising/evaluating annual budget based on the new paradigm of budgeting approach? How to solve/eliminate those problems?
38. What is your suggestion(s) to improve the supervision/evaluation process of annual budgeting?

V. INVOLVEMENT OF NON-GOVERNMENTAL PARTIES

39. Is there any involvement of the political party(s) at the budgeting process?
If so, in what stage(s) are they involved? Why are they involved?
How do they get involved? To what extent their power influence budgeting process? Give example.
40. Is there any involvement of the business community(s) at the budgeting process?
If so, in what stage(s) are they involved? How do they contribute to the process of budgeting ?
Why are they involved? To what extent they are able to influence budgeting process? Give example.
41. Besides local government (executive branch) and local Legislative as well as parties mentioned above, is there any other party involved at the local budgeting process?
If so, who are they? In what stage(s) are they involved?
How do they get involved? To what extent they are able to influence budgeting process?

VI. IMPLEMENTATION OF THE NEW BUDGETING APPROACH

42. To what extent you are familiar with the principles of:
 - a. Performance Based Budgeting System (PBBS)
 - b. Medium-Term Expenditure Framework (MTEF)
 - c. Integrated Budgeting
 - d. Double-Entry and Accrual Accounting System
43. To what extent you/your institution apply these approaches in annual budgeting?
 - a. Performance Based Budgeting System (PBBS)
 - b. Medium-Term Expenditure Framework (MTEF)
 - c. Integrated Budgeting

d. Double-Entry and Accrual Accounting System

If yes; when did you start implementing those approaches?

If not; why?

What is the consequence(s) if you/your institution does not apply those approaches?

44. What problems/challenges do you face in applying:
- Performance Based Budgeting System (PBBS)
 - Medium-Term Expenditure Framework (MTEF)
 - Integrated Budgeting
 - Double-Entry and Accrual Accounting System

How do you eliminate those problems?

45. What is your suggestion(s) to improve the implementation of those approaches (mentioned above) in the future?

VII. DISCRETION OF LOCAL GOVERNMENTS

46. In your point of view, do local governments and legislatures enjoy adequate discretion in budgeting?

If not, why?

If yes, how does it affect budgeting practice?

47. In what matter(s) do local governments and legislatures have full authority/discretion to make decision?

48. In what matter(s) do local governments and legislatures have to consult with the central government first before making decision than previously?

49. Do you think local governments enjoy more discretion in managing budget under recent decentralization policy?

If so; in what matter and at what phase?

Does it lead to better policy outcome? Why or why not?

50. Is there any control from the central government at the local budgeting process?

If so; in what stage does the central government intervene?

How does the government intervene local budgeting process?

What is the purpose of intervention?

What is the impact(s) of intervention on the local governments and legislatures in delivering local budgeting process? Why?

What is the consequence(s) for local government or local legislature if they infringe regulation/ guideline issued by the central government? Why?

Do you think the current degree of intervention from the central government is appropriate? Why or why not?

VIII. ACCOUNTABILITY AND TRANSPARENCY OF LOCAL BUDGETING

51. Is the local budget (LERB/APBD) made public? Why or why not?

If so; when and how is local budget made public?

52. Are local government projects made public? Why or why not?
 If so; when are the projects publicized? How?
 What kind of projects which are publicized? why?
53. How is the mechanism of good and service procurement at the local governments?
54. Is the procurement held with open auction? Why or why not?
55. Is the report of budget execution made public? Why or not why?
 If so: when and how is the report publicized?
 How often is the report publicized?
56. Is there any chance for society to give feedback on any publication regarding local budget and projects?
 If any; who/what party has chance to do so?
 How do local governments respond to such feedback?

IX. PEOPLE'S PARTICIPATION AT THE BUDGETING PROCESS

57. Is there any involvement of local people at the budgeting process?
 If so; in what phase(s) do they get involved?
 how do they participate?
 How often do they participate?
 Does it allow them to have influence on the local budgeting? Why or why not?
58. Does current policy allow local people to get involved in the budgeting process more than previously? How/why?
59. Do you support the involvement of local people in the budgeting process?
 Why or why not?
60. In the local budgeting forum (MUSRENBANG), who/what parties are invited at:
 Village level (MUSRENBANG-Desa)?
 Sub-district level (MUSRENBANG-Kecamatan)?
 District/City level (MUSRENBANG Kab/Kot)?
61. What is the role(s) of local people at the each level of MUSRENBANG?
62. How many times is MUSRENBANG held at each level?
63. When is MUSRENBANG held at:
 Village level (MUSRENBANG-Desa)?
 Sub-district level (MUSRENBANG-Kecamatan)?
 District/City level (MUSRENBANG Kab/Kot)?
64. To what extent the proposal, opinion, or suggestion of local people communicated at MUSRENBANG is accommodated? Give a concrete example!
65. What are the problems experienced by local government in encouraging local people participation at the local budgeting process? How is the strategy to deal with those problems?

INTERVIEW GUIDE - B
(For: Officials of Ministry of Finance, Officials of
Ministry of Home and Affairs, and Ex-Central
Government Officials)

PERSONAL DETAILS:

Name :
Occupation :
Name of Institution :
Hold current occupation since :
Previous occupation :
Educational background :

1. In your point of view, do local governments and legislatures enjoy adequate discretion in budgeting?
If not, why?
If yes, how does it affect budgeting practice?
2. In what matter(s) do local governments and legislatures have full authority/discretion to make decision related to budgeting process?
3. In what matter(s) do local governments and legislatures have to consult with the central government first before making decision? Why?
4. Do you think local governments enjoy more discretion in managing budget under recent decentralization policy than previously?
If so; in what matters and at what phase?
Does it lead to better policy outcome? Why or why not?
5. What are the weaknesses/limitations of the power granted to local government in area of budgeting?
How do they affect the budgeting process at the local level?
6. What are the regulation/guidelines concerning local government budgeting?
7. What are the objectives of those regulation/guidelines?
8. Do you think there is overlap among regulations/guidelines regarding local budgeting issued by the central government?
If so, how does the central government do to solve that problem?
9. How does the central government do to socialize the regulation/guideline regarding local budgeting?
10. How does the central government seek to ensure that budgeting of local government is in line with guidelines or principles stipulated in the regulations?
11. Is there any control from the central government at the local budgeting process?
If so; a. in what stage does the central government intervene?
b. How does the government control local budgeting process?

- c. What is the purpose of control?
 - d. What is the impact(s) of control/oversight done by the central government on the local governments and legislatures in delivering local budgeting process? Why?
 - e. What is the consequence(s) for local government or local legislature if they infringe regulation/ guideline issued by the central government? Why?
 - f. Do you think the current degree of control from the central government is appropriate? Why or why not?
12. What kind of oversight/monitoring done by the central government to control local governments in budgeting matters?
 13. Is there any control/influence from the central government through allocation of transfer fund (General Allocation Fund/DAU, Specific Allocation Fund/DAK, etc)?
 14. How does the central government ensure the compliance of local governments in budgeting matters?
 15. Do you think local governments have implemented such new principle of budgeting properly?
If not; how does the central government attempt to encourage local governments to do so?
 16. Do you think local governments have provided an appropriate space for society to participate in the budgeting process?
If not; how does the central government attempt to enhance local government in order to do so?
 17. How do you think about corruption and nepotism at local level?
 18. How does the central government do to minimize the degree of corruption and nepotism of local finance/budget?
 19. Do you think local governments have appropriate ability to manage local budgeting as stipulated on the regulations/guidelines issued by the central government?
Why or why not?
 20. What does the central government do to enhance the ability/performance of local governments in managing local budgeting/finance?
 21. What factors does the central government consider to determine the amount of fund transferred to local governments?
 22. How does the central government determine the amount of fund allocated for each local government?
 23. Who (central government official) has the biggest authority in deciding the amount of fund allocated for each local government?
 24. What does the central government do to encourage local governments in increasing their original revenue?
 25. How does the central government supervise/evaluate local governments in managing local budget/finance?

26. How often does the central government supervise/audit/monitor local governments in managing their finance/budget?
27. What department/institution of the central government supervise/audit/monitor local governments in managing their finance/budget?
28. What will the central government do when finding local governments do infringing in managing their finance/budget?
29. What are problem(s)/challenge(s) faced by the central government to control local governments in managing local budget?
30. How does the central government deal with those problems mentioned above?

INTERVIEW GUIDE - C

**(For: Local People/Notable Elites, Representatives of local NGO,
and Representatives of Business Community)**

PERSONAL DETAILS:

Name :
 Occupation :
 Name of Institution :
 Hold current occupation since :
 Previous occupation :
 Educational background :

1. Do you think local governments enjoy more discretion in managing budget under recent decentralization policy than previously?
 If so; in what matters and at what phase?
 Does it lead to better policy outcome? Why or why not?

I. PARTICIPATION AT THE BUDGETING PROCESS

2. In your point of view, does current policy allow local people to get involved in the budgeting process more than previously?
3. Do you think local governments have provided an appropriate space for society to participate in the budgeting process?
 If not; what should local governments do in order to provide better circumstance for society to participate in local budgeting process?
4. Are you involved at the local budgeting process?
 If so; in what phase(s) and how do you get involved?
 How often are you involved?
 Do you think your involvement influences the local budgeting process?
 If not, why?

- If yes, how does it influence?
5. When is the citizen budgeting forum (MUSRENBANG) held at:
 - Village level (MUSRENBANG-Desa)?
 - Sub-district level (MUSRENBANG-Kecamatan)?
 - District/City level (MUSRENBANG Kab/Kot)?
 6. How often/many times is MUSRENBANG held at each level in a year?
 7. How often did you attend to MUSRENBANG?
 8. What level of MUSRENBANG have you ever attended?
 9. Why did you attend to MUSRENBANG?
 10. Are you paid (or at least getting transport fee) to attend to MUSRENBANG?
 11. Have you ever proposed any program/project or given opinion at the forum of MUSRENBANG?
 - If ever; How often did you propose program/ project?
 - To what extent local government accommodates your proposal? Give a concrete example!
 - Is the program/project you propose at MUSRENBANG attained and funded by Local budget in next budget year? Why or why not?
 12. How effective is MUSRENBANG as a way to organise participation of local people at budgeting process?
 - If not, why?
 13. What is the problem(s) that you face in participating at the local budgeting process? How is the strategy(s) to deal with those problems?
 14. What is your suggestion in order to make MUSRENBANG better and to be an effective channel to arrange participation of local people?

II. ACCOUNTABILITY AND TRANSPARENCY OF THE BUDGETING PROCESS

15. Is the local budget (LERB/APBD) made public?
 - If so; when and how is local budget made public?
16. Are local government projects made public?
 - If so; when are the projects publicized? How often?
 - What kind of projects are publicized?
17. Do you know the mechanism of good and service procurement at the local governments?
 - If so; how is it done?
18. Is the report of budget execution made public?
 - If so: when and how is the report publicized? why?
 - How often is the report publicized?
19. Is there any chance for community in general to give feedback to any publication/matters regarding local budget and projects?
 - If any; how does the local government respond to that feedback?
20. In your point of view, to what extent local governments implement such new principles of budgeting:
 - a. Performance Based Budgeting System (PBBS)

- b. Medium-Term Expenditure Framework (MTEF)
- c. Integrated Budgeting
- d. Double-Entry and Accrual Accounting System

What local government should do to improve the implementation of those principles?

21. In your point of view, how do you think about:
- a. corruption and nepotism at local level?
 - b. What the central government, local governments, local legislatures should do to minimize the degree of corruption and nepotism of local finance/budget?
 - c. Whether local governments and local legislative have appropriate ability to manage local budgeting as stipulated on the regulations/guidelines issued by the central government? Why or why not?
 - d. What the central government, local governments, and local legislatures should do to enhance the ability/performance of local governments in managing local budgeting/finance?
 - e. What the central government and local governments should do to strengthen local governments' finance?

TRANSLATION INTO BAHASA INDONESIA

PANDUAN WAWANCARA – A

I. TAHAP PARUMUSAN ANGGARAN

1. Apakah peraturan yang menjadi acuan dalam rangka melaksanakan proses penganggaran di pemerintah daerah?
2. Kapankah tahap perumusan/penyusunan anggaran daerah (APBD) dimulai dan diakhiri?
3. Apakah pemerintah daerah mampu melaksanakan (memulai dan mengakhiri) tahap perumusan/penyusunan anggaran dengan tepat waktu (seperti yang tercantum dalam peraturan)? Jika tidak; mengapa?
4. Bagaimanakah anggaran tahunan (dalam praktik riil) disusun/dirumuskan?
5. Faktor-faktor apakah yang dipertimbangkan oleh pemerintah daerah dalam menentukan besar anggaran yang dialokasikan pada masing-masing pos anggaran?
6. Faktor-faktor apakah yang dipertimbangkan oleh pemerintah daerah untuk menentukan program/proyek apa yang didanai oleh anggaran daerah?
7. Sejauh mana anda terlibat dalam penyusunan/perumusan anggaran?
8. Siapakah pemegang peranan terpenting (pihak yang memiliki otoritas terbesar) dalam perumusan anggaran daerah? Mengapa pihak/orang tersebut memegang peranan terpenting?
Apakah mereka bekerja secara individual atau dalam sebuah tim? Jika dalam sebuah tim, bagaimanakah mekanisme kerja tim tersebut?
9. Apakah proses perumusan anggaran daerah yang berlaku saat ini berbeda dengan masa pra-desentralisasi? Jika ya, jelaskan perbedaan tersebut!
10. Menurut pendapat anda, apakah proses perumusan anggaran daerah yang berlaku saat ini (yang biasa disebut dengan paradigma baru anggaran daerah) lebih baik dari pada pendekatan sebelum era otonomi? Mengapa demikian?
11. Masalah atau kendala apakah yang anda hadapi dalam rangka perumusan anggaran daerah berdasar pada paradig baru penganggaran? Bagaimana anda mengatasi masalah atau kendala tersebut?
12. Saran-saran apakah yang anda bias berikan untuk memperbaiki proses perumusan/penyusunan anggaran daerah?

II. TAHAP PENGESAHAN ANGGARAN

13. Kapankah tahap pengesahan anggaran daerah (APBD) dimulai dan diakhiri?
14. Apakah pemerintah daerah mampu melaksanakan (memulai dan mengakhiri) tahap pengesahan anggaran dengan tepat waktu (seperti yang tercantum dalam peraturan)? Jika tidak; mengapa?
15. Bagaimanakah proses pengesahan (dalam praktik riil) anggaran daerah?
16. Berapa kali sidang biasa diselenggarakan dalam rangka proses pengesahan anggaran daerah?

17. Sejauh mana anda (atau instansi anda) terlibat dalam proses pengesahan anggaran?
18. Siapakah pemegang peranan terpenting (pihak yang memiliki otoritas terbesar) dalam proses pengesahan anggaran daerah? Mengapa pihak/orang tersebut memegang peranan terpenting?
19. Apakah mereka bekerja secara individual atau dalam sebuah tim? Jika dalam sebuah tim, bagaimanakah mekanisme kerja tim tersebut?
20. Apakah proses pengesahan anggaran daerah yang berlaku saat ini berbeda dengan masa pra-desentralisasi? Jika ya, jelaskan perbedaan tersebut!
21. Menurut pendapat anda, apakah proses pengesahan anggaran daerah yang berlaku saat ini (yang biasa disebut dengan paradigma baru anggaran daerah) lebih baik dari pada pendekatan sebelum era otonomi? Mengapa demikian?
22. Masalah atau kendala apakah yang anda hadapi dalam rangka pengesahan anggaran daerah berdasar pada paradig baru penganggaran? Bagaimana anda mengatasi masalah/kendala tersebut?
23. Saran-saran apakah yang anda bisa berikan untuk memperbaiki proses pengesahan anggaran daerah?

III. TAHAP PELAKSANAAN ANGGARAN

21. Kapankah tahap pelaksanaan anggaran daerah (APBD) dimulai dan diakhiri?
22. Apakah pemerintah daerah mampu menerapkan (memulai dan mengakhiri) tahap pelaksanaan anggaran dengan tepat waktu (seperti yang tercantum dalam peraturan)? Jika tidak; mengapa?
23. Bagaimanakah proses (dalam praktik riil) anggaran daerah dilaksanakan/diimplementasikan, terutama terkait dengan:
 - Pelaksanaan anggaran belanja?
 - Pelaksanaan anggaran penerimaan?
24. Dengan menggunakan system akuntansi apakah pelaksanaan anggaran daerah dicatat/dibukukan?
25. Apakah proses pelaksanaan anggaran daerah yang berlaku saat ini berbeda dengan masa pra-desentralisasi? Jika ya, jelaskan perbedaan tersebut!
26. Menurut pendapat anda, apakah proses pelaksanaan anggaran daerah yang berlaku saat ini (yang biasa disebut dengan paradigma baru anggaran daerah) lebih baik dari pada pendekatan sebelum era otonomi? Mengapa demikian?
27. Masalah atau kendala apakah yang anda hadapi dalam rangka pelaksanaan anggaran daerah berdasar pada paradig baru penganggaran? Bagaimana anda mengatasi masalah/kendala tersebut?
28. Saran-saran apakah yang anda bisa berikan untuk memperbaiki proses pelaksanaan anggaran daerah?

IV. TAHAP PENGAWASAN/EVALUASI ANGGARAN

31. Bagaimanakah proses pengawasan/evaluasi (dalam praktik riil) anggaran daerah?
32. Seberapa sering pengawasan/evaluasi terhadap anggaran tahunan dilaksanakan?
33. Siapa/institusi manakah yang melakukan pengawasan/evaluasi terhadap anggaran daerah?
Apakah mereka bekerja secara individual atau tim? Kalau dalam sebuah tim, bagaimana mekanisme kerja tim tersebut?
34. Sejauh mana anda terlibat dalam proses pengawasan/evaluasi anggaran?
35. Apakah proses pengawasan/evaluasi anggaran daerah yang berlaku saat ini berbeda dengan masa pra-desentralisasi? Jika ya, jelaskan perbedaan tersebut!
36. Menurut pendapat anda, apakah proses pengawasan/evaluasi anggaran daerah yang berlaku saat ini (yang biasa disebut dengan paradigma baru anggaran daerah) lebih baik dari pada pendekatan sebelum era otonomi? Mengapa demikian?
37. Masalah atau kendala apakah yang anda hadapi dalam rangka pengawasan/evaluasi anggaran daerah berdasar pada paradigma baru penganggaran? Bagaimana anda mengatasi masalah/kendala tersebut?
38. Saran-saran apakah yang anda bisa berikan untuk memperbaiki proses pengawasan/evaluasi anggaran daerah?

V. KETERLIBATAN PIHAK NON-PEMERINTAH

39. Apakah terdapat keterlibatan partai politik dalam proses penganggaran daerah?
Jika ya, dalam tahap apakah mereka terlibat? Mengapa mereka terlibat?
Bagaimana mereka melibatkan diri? Sejauh manakah kekuatan (power) mereka berpengaruh terhadap proses penganggaran? Berikan contoh!
40. Apakah terdapat keterlibatan komunitas bisnis (dunia usaha/swasta) dalam proses penganggaran daerah?
Jika ya, dalam tahap apakah mereka terlibat? Mengapa mereka terlibat?
Bagaimana mereka melibatkan diri? Sejauh manakah kekuatan (power) mereka berpengaruh terhadap proses penganggaran? Berikan contoh!
41. Selain pemerintah daerah (eksekutif), DPRD (legislatif), dan pihak-pihak yang telah disebutkan di atas (partai politik dan komunitas bisnis), apakah ada pihak-pihak lain yang terlibat dalam proses penganggaran daerah?
Jika ya, dalam tahap apakah mereka terlibat? Mengapa mereka terlibat?
Bagaimana mereka melibatkan diri? Sejauh manakah kekuatan (power) mereka berpengaruh terhadap proses penganggaran? Berikan contoh!

VI. PENERAPAN PRINSIP-PRINSIP/PENDEKATAN BARU DALAM PROSES PENGANGGARAN

42. Sejauh mana anda paham akan pendekatan-pendekatan berikut:
 - a. Penganggaran berbasis kinerja (*Performance Based Budgeting*)

- b. Penganggaran jangka menengah (*Medium-Term Expenditure Framework*)
 - c. Penganggaran terpadu (*Integrated Budgeting*)
 - d. Sistem akuntansi akrual dan pencatatan ganda (*Double-Entry and Accrual Accounting System*)
43. Sejauh mana anda/instansi anda menerapkan pendekatan-pendekatan berikut dalam proses penganggaran:
- a. Penganggaran berbasis kinerja (*Performance Based Budgeting*)
 - b. Penganggaran jangka menengah (*Medium-Term Expenditure Framework*)
 - c. Penganggaran terpadu (*Integrated Budgeting*)
 - d. Sistem akuntansi akrual dan pencatatan ganda (*Double-Entry and Accrual Accounting System*)
- Jika ya; sejak kapan anda menerapkan pendekatan tersebut?
 Jika tidak; mengapa anda tidak menerapkan pendekatan tersebut?
 Apakah konsekuensinya jika anda/instansi anda tidak menerapkan pendekatan-pendekatan tersebut?
44. Apakah masalah/kendala yang anda hadapi dalam menerapkan prinsip-prinsip:
- a. Penganggaran berbasis kinerja (*Performance Based Budgeting*)
 - b. Penganggaran jangka menengah (*Medium-Term Expenditure Framework*)
 - c. Penganggaran terpadu (*Integrated Budgeting*)
 - d. Sistem akuntansi akrual dan pencatatan ganda (*Double-Entry and Accrual Accounting System*)
45. Apakah saran-saran anda demi memperbaiki penerapan pendekatan-pendekatan tersebut di atas pada masa mendatang?

VII. DISKRESI PEMERINTAH LOKAL AND INTERVENSI DARI PEMERINTAH PUSAT

46. Dalam pandangan anda, apakah pemerintah daerah dan DPRD memiliki diskresi/kewenangan yang cukup dalam proses penganggaran?
 Jika tidak; mengapa demikian?
 Jika ya; bagaimana hal tersebut mempengaruhi praktik penganggaran daerah?
47. Dalam hal-hal apakah pemerintah daerah dan DPRD memiliki otoritas penuh untuk mengambil keputusan terkait dengan proses penganggaran?
48. Dalam hal-hal apakah pemerintah daerah dan DPRD harus berkonsultasi terlebih dahulu dengan pemerintah pusat sebelum mengambil keputusan terkait dengan proses penganggaran? Mengapa demikian?
49. Dalam era desentralisasi saat ini, apakah pemerintah daerah memiliki diskresi yang lebih besar dalam mengelola anggaran daerah?
 Jika ya; dalam hal apakah dan pada tahap apakah pemerintah lokal memiliki otoritas yang lebih besar?

- Apakah hal tersebut di atas membawa hasil yang lebih baik? Mengapa demikian, atau mengapa tidak?
50. Apakah terdapat intervensi dari pemerintah pusat dalam proses penganggaran daerah?
- Jika ya; dalam tahap apakah pemerintah pusat melakukan intervensi?
- Bagaimanakah pemerintah pusat melakukan intervensi terhadap proses penganggaran daerah?
- Apakah tujuan pemerintah pusat melakukan intervensi tersebut?
- Apakah dampak intervensi pemerintah pusat terhadap pemerintah daerah dan DPRD dalam melaksanakan proses penganggaran daerah? Mengapa demikian?
- Apakah konsekuensi bagi pemerintah daerah dan DPRD jika mereka melanggar regulasi (yang terkait proses penganggaran) yang dikeluarkan pemerintah pusat? Mengapa demikian?
- Menurut pendapat anda, apakah tingkat intervensi yang dilakukan pemerintah pusat saat ini sudah pada intensitas yang wajar? Mengapa demikian, atau mengapa tidak?

VIII. AKUNTABILITAS DAN TRANSPARANSI PENGANGGARAN DAERAH

51. Apakah anggaran daerah (APBD) dipublikasikan pada publik? Mengapa demikian; atau mengapa tidak?
- Jika ya; kapan dan bagaimana anggaran daerah dipublikasikan?
52. Apakah proyek-proyek pemerintah daerah dipublikasikan kepada publik? Mengapa demikian; atau mengapa tidak?
- Jika ya; kapan proyek-proyek tersebut dipublikasikan? Bagaimana mekanismenya?
- Proyek-proyek apa sajakah yang dipublikasikan tersebut? Mengapa proyek-proyek tersebut yang dipublikasikan?
53. Bagaimanakah mekanisme pengadaan barang dan jasa pada pemerintah daerah?
54. Apakah proses pengadaan tersebut dilakukan dengan lelang terbuka? Mengapa demikian, atau mengapa tidak?
55. Apakah laporan pelaksanaan anggaran daerah dipublikasikan kepada publik? Mengapa demikian, atau mengapa tidak?
- Jika ya; kapan dan bagaimana laporan tersebut dipublikasikan?
- Seberapa sering laporan tersebut dipublikasikan?
56. Apakah ada peluang bagi masyarakat lokal untuk memberikan respon atau umpan balik terhadap publikasi yang terkait dengan anggaran dan proyek pemerintah daerah?
- Jika ya, siapa/pihak mana yang memiliki peluang untuk melakukan hal tersebut?
- Bagaimanakah pemerintah daerah merespon umpan balik dari masyarakat tersebut?

IX. PARTISIPASI MASYARAKAT LOKAL DALAM PROSES PENGANGGARAN

57. Apakah terdapat keterlibatan masyarakat lokal dalam proses penganggaran daerah?
Jika ya; dalam tahap apakah mereka terlibat?
Bagaimanakah mereka terlibat dalam proses penganggaran?
Apakah bentuk keterlibatan mereka?
Seberapa sering mereka terlibat dalam proses penganggaran?
Apakah keterlibatan mereka berpengaruh terhadap proses penganggaran daerah? Mengapa, atau mengapa tidak?
58. Apakah kebijakan yang berlaku saat ini memberikan ruang yang lebih luas bagi partisipasi masyarakat di banding era sebelumnya?
59. Apakah anda mendukung keterlibatan masyarakat dalam proses penganggaran? Mengapa demikian, atau mengapa tidak?
60. Dalam forum MUSRENBANG, siapa saja yang diundang pada:
Desa/MUSRENBANG desa?
Kecamatan/MUSRENBANG Kecamatan?
Kabupaten/Kota/MUSRENBANG Kab/Kot?
61. Apakah peran masyarakat dalam tiap tingkat forum MUSRENBANG?
62. Berapa kali MUSRENBANG digelar dalam setiap tingkatan?
63. Kapan MUSRENBANG digelar pada tingkat:
Desa/MUSRENBANG desa?
Kecamatan/MUSRENBANG Kecamatan?
Kabupaten/Kota/MUSRENBANG Kab/Kot?
64. Sejauh mana usulan, pendapat, dan saran yang diajukan oleh masyarakat diakomodasi oleh pemerintah daerah? Beri contoh rill!!
65. Masalah atau kendala apakah yang anda hadapi dalam meningkatkan partisipasi masyarakat dalam proses penganggaran daerah? Bagaimana strategi untuk mengatasi kendala tersebut?

PANDUAN WAWANCARA – C
(Untuk : Tokoh Masyarakat, Perwakilan LSM, dan Perwakilan Pengusaha Swasta)

IDENTITAS PRIBADI:

Nama :
Jabatan :
Nama Institusi :
Memegang jabatan ini sejak :
Jabatan sebelumnya :
Latar belakang pendidikan :

1. Dalam pandangan anda, apakah pemerintah daerah memiliki diskresi/kewenangan yang lebih besar dalam mengelola anggaran dibanding era sebelum desentralisasi? Jika ya; dalam hal apakah dan dalam tahap apa?
Apakah hal tersebut membawa pada perubahan hasil yang lebih? Mengapa; atau mengapa tidak?

I. PARTISIPASI MASYARAKAT DALAM PROSES PENGANGGARAN

2. Menurut anda, apakah kebijakan yang ada saat ini memberikan kesempatan yang lebih besar kepada masyarakat untuk terlibat dalam proses penganggaran dibanding dengan era sebelumnya?
3. Menurut pendapat anda, sudahkah pemerintah daerah memberi ruang yang cukup kepada masyarakat untuk terlibat dalam proses penganggaran daerah?
Jika belum, apakah yang harus dilakukan oleh pemerintah daerah agar tercipta iklim yang lebih baik bagi partisipasi masyarakat dalam proses penganggaran?
4. Apakah anda terlibat dalam proses penganggaran?
Jika ya, dalam tahap apa dan bagaimana anda terlibat?
Seberapa sering anda terlibat?
Apakah keterlibatan anda berpengaruh terhadap proses penganggaran daerah?
Jika tidak; mengapa?
Jika ya; bagaimana hal tersebut berpengaruh?
5. Kapankah forum masyarakat (MUSRENBANG) dilaksanakan pada tingkat:
Desa/MUSRENBANG desa?
Kecamatan/MUSRENBANG Kecamatan?
Kabupaten/Kota/MUSRENBANG Kab/Kot?
6. Seberapa sering MUSRENBANG dilaksanakan pada tiap tingkatan?
7. Seberapa sering anda datang pada forum MUSRENBANG?
8. Pada MUSRENBANG tingkat apakah yang pernah anda ikuti?
9. Mengapa anda datang/ikut dalam forum MUSRENBANG?
10. Apakah anda dibayar (atau minimal diberi uang transport) saat datang pada forum MUSRENBANG?
11. Apakah anda pernah mengusulkan program/proyek tertentu atau memberikan pendapat pada forum MUSRENBANG?

Jika pernah; Seberapa sering anda mengusulkan program/proyek?

Seberapa jauh pemerintah daerah mengakomodasi usulan anda? Beri contoh konkret?

Apakah program/proyek yang anda ajukan di MUSRENBANG bias diterima dan dibiayai dengan anggaran daerah pada tahun anggaran berikutnya? Mengapa dan mengapa tidak?

12. Seberapa efektifkan MUSRENBANG sebagai sarana untuk menggalang partisipasi masyarakat dalam proses penganggaran daerah? Jika tidak efektif, mengapa?
13. Apakah masalah yang anda hadapi dalam berpartisipasi dalam proses penganggaran daerah? Bagaimana strategi untuk mengatasi hal tersebut?
14. Apakah saran-saran yang anda bisa berikan agar MUSRENBANG lebih baik dan lebih efektif sebagai wahana partisipasi masyarakat?

II. AKUNTABILITAS DAN TRANSPARANSI DALAM PROSES PENGANGGARAN

15. Apakah APBD dipublikasikan kepada masyarakat?
Jika ya; kapan dan bagaimana hal tersebut dilakukan?
16. Apakah proyek-proyek pemerintah daerah dipublikasikan kepada masyarakat?
Jika ya; kapan dan seberapa sering hal tersebut dilakukan?
Proyek-proyek apa sajakah yang dipublikasikan??
17. Apakah anda mengetahui proses pengadaan barang dan jasa pada pemerintah daerah?
Jika ya; bagaimana hal tersebut dilakukan?
18. Apakah laporan pelaksanaan anggaran dipublikasikan kepada masyarakat?
Jika ya; kapan dan bagaimana hal tersebut dilakukan?
Seberapa sering hal tersebut dilakukan?
19. Apakah terdapat kesempatan bagi masyarakat secara umum untuk memberikan umpan balik terhadap berbagai publikasi yang terkait dengan anggaran dan proyek pemerintah daerah?
20. Dalam pandangan anda, seberapa jauh pemerintah daerah menerapkan prinsip-prinsip baru penganggaran seperti:
 - a. Penganggaran berbasis kinerja (*Performance Based Budgeting*)
 - b. Penganggaran jangka menengah (*Medium-Term Budgeting*)
 - c. Penganggaran terpadu (*Integrated Budgeting*)
 - d. Penggunaan uang berdasarkan fungsi (*Money Follows Function*)
 - e. Sistem akuntansi pencatatan ganda (*Double-Entry Accounting System*)Apakah yang harus dilakukan oleh pemerintah daerah untuk meningkatkan kualitas implementasi prinsip-prinsip tersebut di atas?

21. Menurut pendapat anda:

- a. Bagaimanakah kondisi korupsi dan nepotisme di tingkat pemerintah lokal?

- b. Apakah yang harus dilakukan oleh pemerintah pusat, pemerintah daerah, dan DPRD untuk meminimalisasi tingkat korupsi dan nepotisme di daerah?
- c. Apakah pemerintah daerah dan DPRD memiliki kewenangan yang cukup dalam menjalankan proses penganggaran daerah seperti telah tercantum dalam regulasi atau panduan yang diterbitkan pemerintah pusat? Mengapa dan mengapa tidak?
- d. Apakah yang harus dilakukan oleh pemerintah pusat, pemerintah daerah, dan DPRD untuk meningkatkan kemampuan atau kinerja pemerintah daerah dalam mengelola keuangan/anggaran daerah?
- e. Apakah yang harus dilakukan oleh pemerintah pusat dan pemerintah daerah untuk memperkuat keuangan daerah?

APPENDIX 13. Official Permission for conducting research in the City of Surabaya



PEMERINTAH KOTA SURABAYA
BADAN KESATUAN BANGSA, POLITIK DAN PERLINDUNGAN MASYARAKAT
Jl. Jaksa Agung Suprpto No. 2 & 4 Telp. 031- 5473284 Fax. 5343000
SURABAYA 60272

SURAT KETERANGAN

Untuk melakukan Survey / Research
Nomor : 072 / 23715 / 436.7.3 / 2010

MENUNJUK : SURAT : **UNIVERSITAS BRAWIJAYA MALANG**
NOMOR : 9618 / H.10.3 / PG / 2010
TANGGAL : 08 Desember 2010
PERIHAL : Ijin Penelitian

MENGINGAT : 1. Undang – Undang Nomor 32 Tahun 2004 tentang Pemerintah Daerah
2. Perda Kota Surabaya Nomor 8 Tahun 2008 tentang Organisasi Perangkat Daerah Kota Surabaya.
3. Peraturan Walikota Surabaya Nomor 90 Tahun 2008 tentang Penjabaran Tugas dan Fungsi Badan Kesatuan Bangsa, Politik dan Perlindungan Masyarakat Kota Surabaya.
4. Surat Kadit Sospol Prop. Jatim No. 300/1885/303/1999 tentang Proses Perijinan, Survey KKN, PKL dan sejenisnya di Jatim.

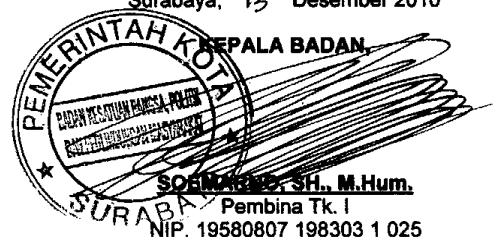
Dengan ini menyatakan tidak keberatan dilakukan Riset / Pengabdian Masyarakat oleh :

N a m a : **FADILLAH AMIN**
A l a m a t : Jl. Hasanudin 17 Batu Malang
P e k e r j a a n : PNS / Dosen Fakultas Ilmu Administrasi Universitas Brawijaya Malang
Tema / Acara Survey / Riset : PROSES PENGANGGARAN PADA PEMERINTAH DAERAH (KABUPATEN / KOTA)
Daerah / Tempat dilakukan survey : KOTA SURABAYA (DPRD Tk. II, Badan Perencanaan Pembangunan, Dinas Pendapatan & Pengelolaan Keuangan)
Lamanya Survey : 3 (Tiga) Bulan, TMT Surat dikeluarkan
Pengikut : -

Syarat – syarat ketentuan sebagai berikut :

1. Yang bersangkutan harus mentaati ketentuan / peraturan yang berlaku dimana dilakukan kegiatan Survey / Research / Penelitian.
2. Dilarang menggunakan Quisionare diluar design yang telah ditentukan.
3. Yang bersangkutan sebelum dan sesudah melakukan Survey / Research / Kegiatan harap melaporkan pelaksanaan dan hasilnya pada Dinas / Instansi yang bersangkutan.
4. Surat Keterangan ini akan dicabut / tidak berlaku apabila yang bersangkutan tidak memenuhi syarat – syarat serta ketentuan – ketentuan seperti tersebut diatas.

Surabaya, 13 Desember 2010



Tembusan : Kepada

1. Sdr. Gubernur Jawa Timur,
Up. Ka. Bakesbangpol Propinsi Jawa Timur
2. Sdr. Ketua DPRD Kota Surabaya
3. Sdr. Kepala Badan Perencanaan Pembangunan Kota Surabaya
4. Sdr. Kepala Dinas Pendapatan & Pengelolaan Keuangan Kota Surabaya
- ⑤ Sdr. Dekan Fakultas Ilmu Administrasi UNIVERSITAS BRAWIJAYA MALANG

APPENDIX 14. Official Permission for conducting research in the City of Batu



PEMERINTAH KOTA BATU
KANTOR KESATUAN BANGSA, POLITIK DAN PERLINDUNGAN MASYARAKAT
Jl. Sultan Agung No. 64 Telp./Fax (0341) 596035

BATU (65314)

Batu, 09 Desember 2010

Nomor : 072/071 /422.205/2010
Sifat : Segera
Lampiran : -
Perihal : Ijin Penelitian

Kepada
Yth. 1. Kepala Dinas Pendapatan Daerah
Kota Batu
2. Kepala Bappeda Kota Batu
3. Sekretaris DPRD Kota Batu

di-

BATU

Menunjuk surat pengantar dari Dekan Fakultas Ilmu Administrasi Universitas Brawijaya Malang Tanggal 3 Desember 2010 Nomor : 9558/H.10.3/PG/2010 Perihal Ijin Penelitian, bersama ini diberitahukan bahwa :

Nama : FADILLAH AMIN
NIM : 19691205 200501 1 003
Jurusan : Administrasi Publik
Fakultas/Universitas : Ilmu Administrasi / Universitas Brawijaya Malang
Alamat : Jl. MT. Haryono Malang

Bermaksud mengadakan kegiatan Penelitian pada Instansi yang Saudara pimpin dengan ketentuan sebagai berikut :

Tema / Judul : Proses Penganggaran di Pemerintah Daerah Pada Era Otonomi Daerah dan Desentralisasi Fiskal di Indonesia
Data yang dicari : Proses Penganggaran APBD
Lokasi : 1. Dinas Pendapatan Daerah Kota Batu
2. Bappeda Kota Batu
3. Sekretariat DPRD Kota Batu
Waktu : 09 Desember 2010 s.d 01 Maret 2011

Selama melakukan kegiatan wajib mentaati peraturan dan tata tertib yang berlaku dan melaporkan secara tertulis hasil kegiatannya kepada instansi setempat.

Demikian untuk menjadikan maklum.

An. WALIKOTA BATU
KEPALA KANTOR KESBANGPOL DAN LINMAS
KOTA BATU
U.b.





PEMERINTAH KABUPATEN TRENGGALEK
**BADAN KESATUAN BANGSA, POLITIK DAN
PERLINDUNGAN MASYARAKAT**

Jln. Kanjeng Jimat No. 191 Telp. (0355) 791237
TRENGGALEK Kode Pos. 66316

Trenggalek, 6 Desember 2010

Kepada :

- Yth. 1. Sdr. Kepala DPPKAD Kab. Trenggalek;
2. Sdr. Sekretaris DPRD Kab. Trenggalek;
3. Sdr. Kepala Bappeda Kab. Trenggalek
di
TRENGGALEK

SURAT KETERANGAN UNTUK MELAKUKAN SURVEY/KKN/KKL/PPL/PSG/PRAKERIN

Nomor : 072/ ~~768~~ /406.074/2010

- MEMBACA : Surat dari Fakultas Ilmu Administrasi Universitas Brawijaya
Nomor : 9557/H.10.3/PG/2010, tanggal 3 Desember 2010
- NAMA PENANGGUNG JAWAB : **Dr. M.R. KHAIRUL MULUK, M.Si**
- ALAMAT : Jl. MT. Haryono No. 163 Malang
- TEMA/ACARA SURVEY/KKN/
PPL/PSG : Proses Penganggaran di Pemerintah Daerah (Kab/Kota) pada Era Otonomi
Daerah dan Desentralisasi Fiskal di Indonesia
- TUJUAN : Melakukan Penelitian guna Penyelesaian Studi Doktorat (PhD)
- LAMANYA SURVEY/KKN/KKL/
PPL/PSG : 6 Desember 2010 s/d 30 April 2011
- TEMPAT DILAKUKAN SURVEY/
KKN/KKL/PPL/PSG : DPPKAD, Bappeda dan Setwan Kab. Trenggalek
- PENGIKUT/PESERTA SURVEY/
KKN/KKL/PPL/PSG : **FADILLAH AMIN**
- LAIN-LAIN : 1. Mentaati ketentuan setempat dimana yang bersangkutan mengadakan
kegiatan.
2. Selesai melakukan **Survey**, melaporkan hasil kegiatan secara tertulis
kepada Bupati Trenggalek lewat Kepala Badan Kesbangpol dan
Linmas Kabupaten Trenggalek.

Tembusan : Kepada :

- Yth. 1. Bupati Trenggalek;
2. Dandim 0806 Trenggalek;
3. Kapolres Trenggalek;
4. Kajari Kab. Trenggalek;
5. Sdr. Ketua Jur. Administrasi Publik Univ. Brawijaya;
6. Sdr. Peserta Survey yang bersangkutan.

An. KEPALA BADAN KESBANGPOL DAN LINMAS
KABUPATEN TRENGGALEK
Kabid Kesbangpol Dalam Negeri

