



Japan International Cooperation Agency



Directorat General of Regional Development
Ministry of Home Affairs

THE STUDY
ON
CURRENT STATUS AND NEEDS ASSESSMENT
OF
LOCAL GOVERNMENTS
FOR
IMPLEMENTING DECENTRALIZATION
AND
REGIONAL AUTONOMY
IN REPUBLIC OF INDONESIA
(STUDY CASE IN CENTRAL JAVA)

DECEMBER 2002

FINAL REPORT

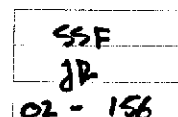


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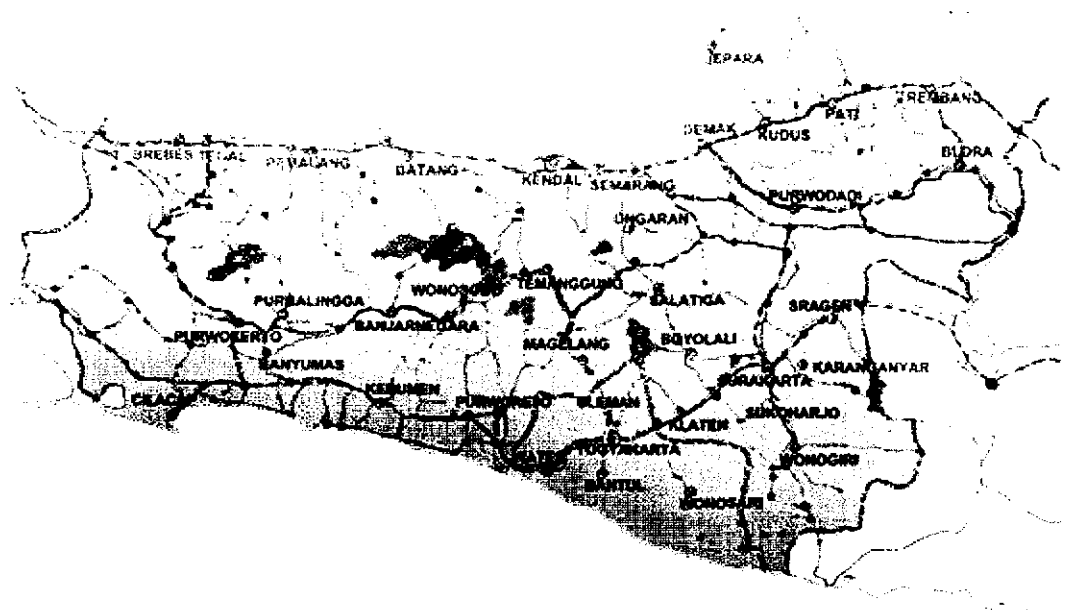


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SURVEY REPORT FROM FIVE (5) LOCAL GOVERNMENT IN CENTRAL JAVA

Map Of Central Java Province



During the survey in Central Java Province, 5 local governments were visited. They were:

1. Local government of Kabupaten Grobogan (capital city is Purwodadi)
2. Local government of Kabupaten Brebes (capital city is Brebes)
3. Local government of Kabupaten Semarang (capital city is Ungaran)
4. Local government of Kota Surakarta (capital city is Kota Surakarta).
5. Provincial government of Central Java (capital city is Semarang).

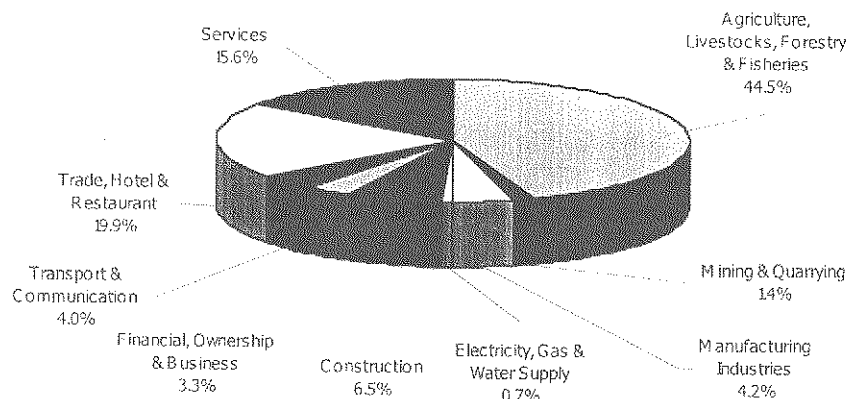
A. KABUPATEN GROBOGAN

Local economic condition

1. Kabupaten Grobogan economy was primarily supported by agricultural based activity producing particularly farm food crops. The agricultural sector share in the regional gross domestic product was the highest with 48.7% in year 2000. Other leading sectors were trade-restaurant-hotel (20.8%) and services (15.3%). Main products from farm food crops were *paddy*, corn, *ketela pohon*, and *ketela rambat*. Main livestock was cow and Kabupaten Grobogan was among the top contributors of cow meat in Central Java. Non-farm food crops product were *kapuk*, cane, tobacco and cotton. Kabupaten Grobogan also has a huge forest area. The state-owned forest area accounts for 68,683 ha or 34.7% of total area (197,586.4 ha). The location was unsuitable for fishery sector activity. Industrial activity was also very limited.

The economic structure of Kabupaten Grobogan is given by the graphic of 1999 regional GDP below. It is dominated by primary (agriculture and mining) and tertiary (services-related) activities, by 46% and 43% respectively.

Distribution of GDP 1999, Kabupaten Grobogan



2. In year 2000, RGDP (1993 price) and RGDP per capita of Kabupaten Grobogan were around Rp 750 billion and Rp 569,082. Total population in that year was 1,310,888 inhabitants with 62% in productive age. In term of the level of education enrolled, 51% of population only finished the elementary school, 10% finished junior high school, 5.6% senior high school, and 0.86% hold S-1 degree. It means that the qualification of population in Kabupaten Grobogan was quite low. Most of the productive age population works in agricultural sector as farmer (48.3%) or as agricultural workers (25.5%).



Planning documents available

3. The local government of Kabupaten Grobogan made all planning document as required by Ditjen Bangda official letter No. 050/1240/II/Bangda i.e. Poldas (Perda No 22/2000), Propeda (Keputusan Bupati No. 050/864/2000), Renstrada (Perda No. 12/2001), and Repetada (Keputusan Bupati No. 050/764/2001).
4. Poldas provides general guideline as a direction for the local government and the whole community in implementing regional development. Propeda is a the regional development program in 5 years based on Poldas and the document provides details such as projected activities for each sector in which some of sectors presenting estimated possible sources of development fund (APBN, Provincial APBD, Local APBD, community source), and matrix of development issues which serves as an annual brake down of programs containing problem identification, strategic policy, action, performance indicators and unit responsible.
5. Renstrada was prepared by the current Bupati, elected in 2001, for his administrative period 2001-2006 to comply with the government regulation PP No. 108/2000. Based on the regulation and following the election of the new Bupati, the legislative and the executive both agreed to have Renstrada as a benchmark for Bupati to report his achievement. Renstrada to some extent can be regarded as a mix up between program and strategy suggested in the planning documents established before it, i.e. Poldas and Propeda, and vision/mission of the elected Bupati.
6. Repetada contains operational strategy as a guideline for technical units responsible for each program. The operational strategy can be seen in the form of action plan matrix consisting of sub-sectoral program, planned activities, and performance indicators to be achieved in the year 2001. With respect to the issue of financing the development, Repetada only brief the current situation and mention that detail of projects should be discussed further between the appointed APBD committee (executive) and the parliament.
7. The local government followed the central government requirement on the legal format for Poldas and Renstrada, but not for Propeda and Repetada. Poldas and Renstrada are set as Perda: Perda No 22/2000 for Poldas and Perda No. 12/2001 for Renstrada. Other planning documents are set as Keputusan Bupati No. 050/864/2000 for Propeda and Keputusan Bupati No. 050/764/2001 for Repetada. As stated in Perda No. 22/2000 (Poldas) article 5 and 6, Propeda and Repetada are further implementation of Poldas and will be directed with Keputusan Bupati.

The process to prepare the planning documents.

8. A committee led by Bappeda is in charge to set up Poldas, Propeda and Repetada, in collaboration with a local university. The committee also supports the new Bupati when preparing Renstrada. The process of RAPBD preparation



begins with each units in Pemda submitting proposed development plan or Usulan Rencana (UR) to Bappeda. Bappeda also receives information about the availability of development budget from BPKD. A technical team formed by Bappeda then reviews the proposed plans from all units and decides the allocation so that the total amount of budget proposed do not exceed the total amount of development budget available for the respected year. The result is a definitive plan or Rencana Definitif (RD). This is actually the RAPDB for the respected year. In allocating the development budget, aside from proposed budget from each unit Bappeda also use sectoral priority stated in the Propeda. The RAPBD then is passed to the parliament for approval.

9. Bappeda followed Permendagri 9/1982 on P5D to prepare Repetada and RAPBD. The process was started by getting public's input in a forum called Musyawarah Desa and discussed the result in a forum call Rakorbang (Rapat Koordinasi Pembangunan). The executives then prepared list of priorities (Daftar Sektor Prioritas - DSP) and list of projects proposed (Daftar Usulan Proyek - DUP) which would be financed with developement expenditure. Meanwhile for routine expenditures, the budget was discussed with the financial division (BPKD), the regional secretarial (Setda) and related offices/division. The office responsible for the revenue part in the budget was BPKD. On overall, Renstra and yearly RAPBD were consistent in terms that prioritised sectors in Renstra were allocated greater share than non-prioritised sectors.

The quality of planning documents

10. Consistency of content was maintained between Poldas, Propeda, Renstrada and Repetada, since a major part of the content in each document looked similar to each other. Also, similarity appeared between the content of Renstrada and Propeda despite a small inconsistency where development program in information, communication and mass media sector was included in Propeda but not in Renstrada.
11. Sectoral development priorities set in the planning documents to some extent can be viewed as representatives of regional potency. For example the vision "to promote the region based on small industry, agriculture and tourism sector" is relevant to the condition of a region having vast agricultural areas and whose majority of people only finish elementary school and work in agricultural sector. Yet it is not the case with respect to the preference of tourism sector as a basic economic activity particularly since in reality most of tourist sites are still underdeveloped and have not received adequate allocation of fund.
12. The local government perceived the medium term plan process as necessary. Yet they think that the content of their medium term planning documents (Poldas, Propeda, Renstrada) were too general in practical sense. This was also the case in other regions, where the medium term planning documents have hardly ever been referred to help the local government dealing with



planning process. In worst case, some local governments made all planning documents available only for the purpose of administrative requirements.

13. The planning documents found here mostly described ideal things for their action plans and performance indicators. *Repetada 2002*, for example, which should serve as the annual implementation of *Poldas* and *Propeda* during the year 2002 tends to describe general or ideal result of a program rather than a specific target that could be achieved within one year.
14. *Propeda* was made referring to *Propenas*. *Propeda* as a multi-year plan already mentioned the list of program to be implemented during 5 years yet lack of details so it was difficult to assess the relations of development programs proposed within subsequent years. In funding aspect, some but not all sectors in *Propeda* mentioned the source of finance, either from APBN, provincial APBD, kabupaten APBD, donors, private sector or community self-financed. *Renstrada* on the other hand was lack of such explicit multi year's plan.

The extent of stakeholder involvement

15. Community involved at the early stage of the planning process. Aside from the usual input gathering process as directed in *Permendagri 9/1982* on P5D, the government also initiated a discussion with community representative notably NGOs in a forum called FLP (*Forum Lintas Pelaku – FLP*), a forum established with Bupati decree to collect public aspiration. The forum routinely discussed public issues, occasionally inviting the legislature, and submitted the discussion's result to the kabupaten government. However, the community barely heard government's serious actions given the inputs, for instance against the local gambling. The NGOs was also involved in the regional forum of development coordination (*Rapat Koordinasi Pembangunan – Rakorbang*). Yet the forum was not in a proper format to have the NGO's voice more apparent. The community feels that they never really be involved to discuss the content of planning documents or the government's programs and therefore are not able to control the government. They perceived that the bottom up approach has not been implemented appropriately.
16. The legislature did not involve in drafting the planning documents. The executives provided the whole drafts. Also, there were no experts to help the legislature to assess the planning documents. The legislature agreed with the executive that the government should provide all planning documents, from *Poldas* to APBD, necessary by the central government's requirement. *Renstrada* will be referred when assessing the performance of Bupati with certain level of tolerance.

The planning infrastructure

17. In making their planning documents, the government used the basic economic data provided by BPS and *Grobogan dalam Angka*. The latest spatial plan is one produced 5 years ago. *Bappeda* is in progress to construct a digital



regional mapping at *kecamatan* level for GIS (geographical information system) establishment and for the time being the mapping had covered 6 from 19 *kecamatan* in Grobogan. They do not have any information system to support their planning task but they are to implement PDP3D (*Pusat Data Perencanaan dan Pengendalian Pembangunan Daerah*), a central government's information system program.

18. The number of planning staffs in Bappeda was sufficient but their skills needed to be improved. Some of Bappeda staffs that had received training in regional planning were promoted or rotated to other division. As a result, the number of competent people in Bappeda was not sufficient to fill all positions. For example, the position of head of physical infrastructure has been vacant for 2. There is no staff in Bappeda eligible for this position while the kabupaten government itself so far does not have any plan to recruit new staffs (Pegawai Negeri Sipil – PNS). Bappeda Grobogan thought that a smoother flow of work requires at least one planner assigned to each development sectors.

Issues in raising local owned revenue (PAD)

19. Some general problems relating the PAD collection are:
 - (a) The socialization of tax and levies is not optimal
 - (b) Rate of some taxes and levies should be increased
 - (c) Some collectors 'keep' some of the money
 - (d) Low PAD as a result of low economic activity
20. The share of local owned revenues (PAD) compared to the total revenue is very small. In 2002, PAD is targeted to contribute Rp20.9 billion or 6.73% of total revenue Rp312 billion. Local retribution and taxes are predicted to share around 64.3% and 15.19% in PAD 2002. Health retribution (Retribusi Kesehatan) and street-lighting tax (Pajak Penerangan Jalan) have been top contributors since 2000. Lower-level top contributor is market place retribution.
21. Considering the health retribution, almost 90% of revenue comes from the Local Hospital (Rumah Sakit Umum Daerah or RSUD) and accordingly most of this revenue should be returned to RSUD. By regulation, the local government is prohibited to use the fund from RSUD for other development purpose. In case of street-lighting tax, it is PLN (Perusahaan Listrik Negara) that actually makes the collection, not the local government. Therefore for these two cases, the role of the local government is very limited.
22. To raise PAD, BPKD takes various measures such as (i) updating tax-payer data base on yearly basis, which becomes a major source of information for BPKD to calculate their revenue potential; (ii) creating new tax/retribution; (iii) setting incentive for tax collector. In a new Bupati decree (SK Bupati), each collector receives 5% from the total amount of his collection; (iv) training the tax/retribution collector, for example for parking retribution collector; (v) adjusting the tariff.



23. With respect to collecting administration, BPKD just follows the national guideline Manual Pendapatan Daerah (MAPATDA) released by the central government before the decentralization took place.
24. The local government does not feel to really understand the criteria stated in the Law No. 34/2000 (as these criteria are not defined in detail). However, they seemed to be responsive enough to negative acceptance from community to new taxes/levies. For instance, the process to propose the wallet bird nest tax had been delayed some time until the executive and the community (business representatives) came to an agreement on the tariff. The execution of Perda on road access dispensation and Perda on Load/Unload were also temporarily recalled after some disputes happened between collectors and drivers. There was no specific comment on Law 34/2000. In general the law was considered beneficial as it gives them legitimacy to create new taxes/levies. The idea for central government to release a negative/positive list of taxes/levies would be welcomed as long as it does not intend to curb the local government authority in creating new taxes/levies.
25. BPKD is in need of additional number tax collectors. However it is not probable to recruit new collectors due to the status of tax collector as Pegawai Negeri Sipil. Therefore they must rely on existing staff/personnel. For instance, chief of village and the village apparatus were authorized to collect the land and property tax (PBB).

Revenue's estimation

26. To estimate next year's revenue, BPKD usually set a percentage annual increase as a target. The percentage was determined looking on revenue's historical performance and its likely potential. To assess the revenue potential, BPKD regularly updated the database of Wajib Pajak (WP) for some local taxes and revenues, such as income tax, marketplace levies and vehicle inspection levies.

The extent of performance budgeting and standard spending assessment's preparation

27. Performance budget has not been implemented. To prepare the implementation of performance budgeting, a team led by Bappeda was established to set up the foundation of new regional budgeting due to Government Regulation 105/2000 and Law 25/1999. But the team's progress was still in a very early state and has not reached technical issues such as double system entry and minimum standard of government service. In those issues, the team faces a problem of lacking of clear supporting regulations or directives from the central government as well as technical knowledge.
28. The local government perceived transportation (road access), education, health, and government licensing as main government services needed in this kabupaten. There were not yet any standard to calculate minimum service that should be delivered to the public. What they have at the time being as a basis



to propose project's expenditure (development as well as routine) was unit cost calculation.

29. A specific problem for the kabupaten government in providing public service was the high cost to build road. Due to its soil condition, kabupaten's roads got damaged in relatively short time and were in need of repair. From a total 635 km² kabupaten's road in year 2000, 412 km² was in 'poor' and 'extremely poor' condition. An expert's study suggested that the cost to have well-built roads in Grobogan would be extremely high. The government's limited budget was only able to afford small maintenance. Yet so far no investor encouraged financing the road's building.

Issue on intergovernmental transfer

30. With respect to general allocation fund (Dana Alokasi Umum – DAU). The amount of DAU Grobogan received was sufficient to finance the personnel expenditure that rose after the implementation of regional autonomy. Development expenditure also hiked from around Rp20 billion before the regional autonomy to around Rp80 billion thereafter. However the DAU allocation decision, as well as its formula, was considered lack of transparency and clarity. Therefore it was necessary for the central government to find a way so that each region understands the DAU process and is able to predict DAU itself to have a smooth the process of local budget planning especially for those regions that highly depend on DAU. Furthermore, DAU formula was suggested to reveal a negative relation with respect to PAD.
31. With respect to revenue sharing from natural resources. Regarding the non-tax revenue sharing from natural resources, three cases emerged: (i) inconsistency in decision about forestry provision (Provisi Sumber Daya Hutan or PSDH) allocation; (ii) incomplete transfer of fishery revenue sharing; (iii) incomplete transfer of exploitation and exploration royalties. In the first case, the kabupaten Grobogan government would like to emphasize inconsistency within the central government agencies. Initially they received a letter from Ministry of Forestry No. 166/Kpts-II/2001¹ date 7 June 2001 informing that kabupaten Grobogan would be allocated Rp917 million in 2001 for forestry provision (PSDH). But later there was letters from Head of PT. Perhutani Unit I Central Java² stated that the allocation of PSDH from Perum Perhutani to regions had been included in DAU. A letter from Ministry of Finance No. S.630/MK.6/2001 date 5 November 2001 addressed to Bupati Grobogan (and a related letter from Ministry of Finance to Bupati Ciamis) also confirms that

¹ The Ministry of Forest decree (*SK Menteri Kehutanan*) No. 166/Kpts-II/2001 dated 7 June 2001 (*tentang Penetapan Daerah Penghasil Dan Dasar Perhitungan Bagian Daerah Penghasil Sumber Daya Alam Sektor Kehutanan untuk Tahun 2001*).

² Letter from the Head of PT. Perhutani (Persero) Unit I Central Java No. 1219/026.6/Keu/1 dated 22 October 2001 (*perihal Pembagian PSDH dan Laba PT Perhutani*)



- i. Profit and PSDH from Perum Perhutani are part of the central government domestic revenue and the fund will be allocated to regions (province, kabupaten/kota) in the form of DAU.
- ii. The Ministry of Forestry decision being concerned has not been consulted to Dewan Pertimbangan Otonomi Daerah (DPOD) as required by PP No. 104/2000 article 13 point (2).
- iii. Dirjen Lembaga Keuangan has asked Sekjen Departemen Kehutanan to release a revision for SK No. 166/Kpts-II/2001.

For the last two cases, The Finance Ministry decree No. 343/KMK.06/2001 date 30 May 2001³ allocated kabupaten Grobogan Rp684 million from fishery revenue sharing and Rp10 million from exploitation/exploration royalties in year 2001. Yet none of the allocations have been realized.

32. BPKD also questioned the process of natural resource revenue sharing calculation. They feared that the amount allocated to them, especially from the forest, was not proportional to Grobogan's real forest potencies. The central government so far only sent the information about the number allocated for each region in Ministerial Decrees (Surat Keputusan Menteri) without any explanation to derive the figures.
33. With respect to specific allocation fund (Dana Alokasi Khusus – DAK). The local government has not received specific allocation fund (DAK). They already asked DAK for tourism development purpose i.e. to develop the tourism site Bledug Kuwu, a unique vast area with soil explosions and probably is the only one in Indonesia. However the central government has not given any response yet.
34. Input to enhance the quality of regional financial management. The Central Government should be extremely careful and consistent in making any financial decision that was likely to have impact on regional level financial management. In the past, some of central government's decisions were proved to create problems in the regional level i.e. the case of PSDH mentioned above, the case of raising the level of personnel wage in the mid of FY2001 without firstly increasing the regional allocation.

Pemda's organization.

35. Following the implementation of regional autonomy, a special team was in charge to design a new organization. The team consisted of
 - (a) 11 persons as Technical Team: Bupati, Regional Secretary, Regional Assistant I, Bappeda, Education and Culture Unit

³ The Ministry of Finance decree (*SK Menteri Keuangan*) No. 343/KMK.06/2001 dated 30 May 2001 (*perihal Penetapan Jumlah Dana Bagian Daerah dari Sumber Daya Alam Minyak Bumi dan Gas Alam, Pertambangan Umum serta Perikanan TA 2001*)



- (b) 19 persons as Regional Autonomy Team: *fraksi's* representative, NGO, the executives
- (c) 4 persons as facilitator

The new organization adopted smaller number of offices and structural positions yet attached higher echelons to each structural position. As a consequence, a number of staffs lost their position (since all position of echelon V have been wiped out). The local government decided to keep paying the position allowance (*tunjangan jabatan*) to the staff that loses their structural position.

- 36. The provincial government has asked all kabupaten/kota to design their new organization based on an analysis of load of work (*Analisa Beban Kerja - ABK*). However Kabupaten Grobogan could not make such analysis. The local government then conducted a comparative study to Kabupaten Wonosobo, Kabupaten Purworejo and Kabupaten Semarang. There were 18 persons from the parliament's special committee and 11 persons from the technical team participating in the study. Aside from the comparative study, Bupati and the parliament interest could have influenced the final structure of organization.
- 37. The number of structural positions in the new organization was reduced to 707 formations. Before, the total number of structural position in Kabupaten Grobogan was 1138.
- 38. Despite slimming down, the new organization is admitted to be far from perfect. The organization division has conducted an evaluation regarding the new structure. There were several offices that still have not complied with Government Regulation 84/2000. The presence of some offices should be evaluated further, for instance the office of youth and sport (*Kantor Pemuda dan Olah Raga*), the office of industry, trade, and investment (*Kantor Perindustrian Perdagangan dan Penanaman Modal*), and the office of cooperation, small and medium enterprises (*Kantor Koperasi Pengusaha Kecil dan Menengah*). Some divisions seem to be too exclusive, such as division of woman empowerment (*Bidang Pemberdayaan Perempuan*). The organization division is now trying to make the analysis of load of work (*Analisa Beban Kerja*) and task and function (*Tugas Pokok dan Fungsi - Tupoksi*) for the new organization.

Problems with employment.

- 39. The local government had to face an excessive number of employee but also a shortage in term of competent personnel. This has a consequence of high personnel expenditure. A personnel restructuring, which means early pension to some kabupaten staffs, was not a popular choice and hence was out of Bupati's consideration. The kabupaten government thus kept all existing employees under the age of pension i.e. 55 years old, but will not recruit new staffs for an undetermined period of time.



40. Initially a number of structural positions in the new organization were unfilled due to lack of appropriate candidates i.e. meeting minimum rank. This opened an opportunity for Bupati to fill vacant positions with his favored staffs, probably putting aside objective merit criteria, as temporary officers. Those who were assigned the position by this fashion were very likely to have an upgraded rank some time after the appointment. It was the lack of transparency that might create a serious problem in the new organization. Now there were only 9 positions left vacant. Education unsuitability also remains as a problem. For example, a staff with S-1 degree in Social Politics (Sarjana Sospol) occupied the head position in the division of environment while the head of transportation service operation division (Dinas Perhubungan) was a bachelor of law (Sarjana Hukum).
41. The tendency to prioritise previous structural bureaucrats to fill positions in the new organization has created a problem notably for other staffs who are also qualified for the position in terms of rank and education.
42. Ideal figure of employee and competency needed. The number of employees currently in the structure exceeds the ideal figure needed by the new structure of organization. But the local government cannot say a precise number since a formal evaluation has not been made. The evaluation of the current structure of organization will be conducted at the end of FY2002. In the meantime, the division of organization is preparing a standard of assessment and evaluation's criteria. This division has made so far a compilation regarding job criteria (Syarat Jabatan) for all position in the new structure, which include minimum level of education, rank, and experience. Personnel and institution level evaluation will be conducted at the end of the year.
43. Competency needed. In general, the local government needs personnels with capability and creativity to build the region's potency particularly in agricultural, mining, industry, and trade sector. Also, insufficient number of technicians was an old problem that was still unsolved with the recent personnel transfer. Yet a more formal job analysis has not been conducted. In the legislature, from 45 member, 14 has S-1 degree, 7 with diploma degree, 21 with senior high school level certificate, and 3 with junior high school level certificate. With this qualification, it was difficult for the legislature to perform well in a short term.

Factors determining personnel placement

44. The institution that is in charge in personnel placement is Bupati itself. The role of the local employee board (Badan Kepegawaian Daerah – BKD) and Baperjakat, as a forum to give consultation on placement and promotion to the Bupati, is limited only to provide a list of candidates' and their profile to be considered for a position. The decision itself is discretion of Bupati. Bupati subjective preference might be more important than educational suitability background, skill and experience. This created hassles within the organization, as many feels that decisions were made merely according to 'like and dislike' factor rather than educational background, experience or real needs. There is



- a tendency for the head of region (Bupati) to act in favor for staffs or people who support a certain political party.
45. According to the position criteria (Syarat Jabatan) provided by the organization division, there is no particular position in the structure of organization that requires S-2 degree. Most requires a staff to hold S-1 degree. But for certain position, usually in technical division, having educated in specific area was a necessity. Thus there is no incentive actually for the staff to pursue S-2 degree. Interestingly, there exists a trend for staff to have a master degree preferably a master degree in management (*Magister Manajemen*).
 46. Training (Diklat) especially the structural training (Diklat Penjenjangan or Diklat Struktural) was considered as a supporting factors in staff's career development. The main factors accounted in a career were discipline record, rank, and formal education. Those employees who were able to implement the knowledge given in the training would probably experience a rapid career development. But there is no any penalty for the employees who are unable to show their training result in working.
 47. The role of Baperjakat was to give input and consideration to Bupati with respect to staff's promotion but the decision was in Bupati's hand. This limited role was a result of lack of a national direction of PNS career development and made Baperjakat powerless in front of Bupati. The head of BKD was positioned as a secretary in Baperjakat and not as a member. His role was also limited in preparing the concept of candidates' election to fill a position either with promotion or rotation. This concept then would be discussed in Baperjakat meeting.
 48. So far the local government has no personnel's performance indicator other than DP-3, which has been used long before the implementation of regional autonomy. However DP-3 was not considered sufficient to assess the quality and performance of personnel's work. Hence the central government should immediately produce a new national evaluation measure, as this would support a good conduct of governance.
 49. Issue of planner as a functional position. The interest of Bappeda's staff on the issue of functional planners was extremely low. Functional position in general receives low attention compared to structural position, as the career path in functional position with cum basis was considered more difficult compared to the structural career path. For this reason, no one in Bappeda registered to be a functional planner. Without functional planners, they believe that the task of planning could still be performed.

The training program available

50. Structural training is the one conducted regularly for all employees to be placed in structural position. So far the training has covered 85% of target group. Only few technical or functional trainings are conducted in-house due to lack of fund. Some of them are the project management training (prerequisite for staff to be



a project head) and the project financial management training (prerequisite for staff to be a project financial officer).

51. The local government also encouraged its staff to have further studies. But due to financial limitation, only few staffs were received financial supports to have higher degrees in certain field, such as regional financial management. To the others, the local government gave a permit to study but they should be self-financed.

Problems in human resource development

52. Regarding the transfer of staffs occurred in the beginning of decentralization era, the local government just tried to optimally use the human resources available. But the problem with human resource was not simply like that. The most important issue is lack of clear national civil employment regulation, regarding transfer and career development. It is practically difficult for local staffs to ask for transfer to other local government and similarly it is almost impossible to accept transfer of staff from other regions as it complicates the payment of salary of the corresponding staff. Due to this problem, there is a strong recommendation that the central government takes over the management of government employees just like during the previous system before decentralization took place. Under a central management, the career path of a staff is also open up as staffs would be no longer restricted to serve a region but it would be possible for them to serve any region within the country. Thus a staff who already achieves Sekda position, the highest structural position within a kabupaten/kota, could still have opportunity to be promoted to a higher position at provincial level or even at central government level. Another advantage of a central management is that the system could practically accommodate staffs who need to be transferred to other region, for example those whose spouses work or live in other region and those who are in conflict with the head of region.
53. Other problems in human resource management were (i) lack of clear individual performance indicators, and (ii) that it was almost impossible for the local government to recruit new staff without increasing the personnel expenditure. This was because, according to BKD, there was a central government's regulation stated that local government could not ask extra DAU to pay the salary of local staff recruited after FY2001.
54. Facing various problems in human resource management, the local government strongly asked that the problem of civil employees should remain the central government's problem. Thus (i) it would be possible for staff to be transferred to other local government; (ii) it would be possible for staff to achieve higher position than a Kabupaten/Kota Regional Secretary (iii) it would be possible for any local government to fill the vacant position by offering the place to all civil employees in the nation who feel capable to perform the task.



The process to produce new local regulation

55. *Perda* proposals usually come from the executives. The legislative has never use its initiative right to propose any draft of *Perda*. The process to create a new *Perda* is as follows.

- (i) Initially the related unit prepares for the draft then sends the draft to the law division (Bagian Hukum), which then forms a team to discuss the proposal and to make sure that it complies with all of its corresponding higher-level regulations.
- (ii) Afterward the law division sends the proposal (Raperda) to the parliament. The process in the parliament could take 2 weeks until 2 months depending on the content of the proposal. For 'light' issues such as *perda* on retribution, the process in DPRD usually takes 2 weeks discussion with a commission (Komisi) in the parliament. For 'hard' issues such as *perda* on APBD or *perda* on spatial plan, the process could take more than one and a half months. A special committee (Panitia Khusus), not a commission, is usually in charge for the 'hard' cases. Process in the parliament involves many sessions between the legislative and the executive. Bupati firstly explains the background, purpose and content of the raperda in front of Sidang Paripurna DPRD. DPRD then should decide whether a commission or a special committee who will be in charge to evaluate the raperda. A session is also held to hear general opinion of political party representatives (fraksi). In this session the parliament members can raise all sort of issue, critic, suggestion, and question regarding the content of raperda. Bupati together with the law division and other related units/division then prepare for the answer and present it in the next session. The process is then followed with commission/special committee reporting their conclusion. Fraksi once again is given an opportunity to make final comments. Finally in front of Sidang Paripurna, if the process goes smoothly, the head of DPRD announces the approval of the raperda and signs it. After having the approval, the law division makes revision required by the parliament and passes on the new law.

The issue of distorting regulation

56. There are two cases of problematic local regulation, but none on local revenue. The first one is about incorrect use of word. In this case, one local regulation must be revised since it contained an article that could cause cumulative punishment. The article falsely wrote punishment in the form of penalty and sentence to prison. The ministry of internal affairs thereafter recommended to change the word "and" in that phrase with the word "or". This change has been accommodated accordingly. The central government also recommends revision for 12 local regulations on rural government (Pemerintahan Desa) passed by the local government in year 2000. These local regulations are likely

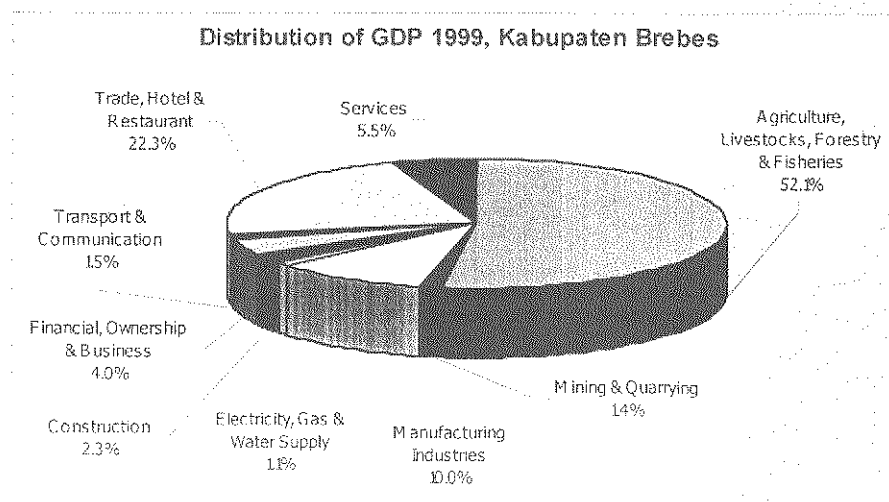
to conflict Government Regulation (PP) No. 96/2000.⁴ As explained by the law division, the case was actually not their fault since PP No. 96/2000 just became effective after the local government released the 12 local regulations on rural government. Up to now only one of the 12 corresponding local regulations has been replaced with the new one. Perda No. 8/2002 is replacing Perda No. 15/2000 on the election of the head of village. The amendment for the other is still in the process.

B. KABUPATEN BREBES

The regional economic characteristic

57. Kabupaten Brebes is located in northern part of the farthest west of Central Java. It has borders with Kabupaten Cirebon, Kabupaten Cilacap, Kabupaten Banyumas, Kabupaten Pemasang and Java Sea. The main economic activity is agriculture with onion, sugar cane as the leading commodities and animal husbandry with chicken and duck as the dominant products. Salty duck's egg is the most famous product of Brebes that has been the favorite of local consumers. Land and sea fishery also contribute significantly because the location of Brebes is very close to Java Sea. Meanwhile manufacturing industry has not showed confident progress.

The economic structure of Kabupaten Brebes is given by the graphic of 1999 regional GDP below. It is dominantly constructed by primary activities (agriculture and mining) with 54% share and tertiary (services-related) activities with 33%.



⁴ Government Regulation No. 96/2000 was about *Wewenang Pengangkatan Pembinaan dan Pemberhentian Pegawai Negeri Sipil*



58. In the year 1998, the population is 1,574,964, consist of 775,903 (49%) male and 799,061 (51%) female. Only 439,131 persons complete their basic education (28%), 102,202 persons (6%) complete junior-high school; 88,892 (5%) complete senior-high school and 16,475 (1%) have higher education.

Planning documents available

59. Previously every Kabupaten/Kota/Province was told to make Basic Patterns of Development (*Pola Dasar* or *Poldas*), but after the fall of Soeharto, there was instruction that every Region should make *Pokok-pokok Reformasi Pembangunan* (Basic Principles of Development-Reformation) and canceled the making of Poldas. National Development Program (*Program Pembangunan Nasional* or *Propenas*) was introduced in 2000 as Law No. 25/2000. The law says that after the existence of Propenas, every Ministry and non-ministry institution at national level should arrange Strategic Plan (*Rencana Strategis* or *Renstra*). According to Kabupaten Brebes, it means that every dinas (unit) in Brebes should also prepare for Renstra. But Governmental Decree No.108/2000 asks every Bupati to make a Renstra. It is not clear who actually should make the Renstra.
60. Brebes decides to make Regional Development Program (*Program Pembangunan Daerah* or *Propeda*) and Renstra for Dinases, but other Kabupaten/Kota probably has different interpretation (for example, Kota Tegal has Poldas, Propeda, Renstada, Renstra Dinas altogether). In arranging Propeda, Kabupaten Brebes did not fully follow the Letter from Ministry of Internal Affair (regarding to structure of a Propeda) because they thought that it was not an obligation to refer completely to the Letter. When preparing the planning documents they get help from a local consultant, however so far they have not asked universities for help.

The process and problems in making planning document

61. The preparation of the plans is somewhat similar to what happens in other regions. Some notes to be added. It is quite often the members of DPRD interfered in the process of arranging APBD. It seems that they tend not to listen to the 'scientific argument' behind an amount of Rupiahs proposed for a certain sector in APBD. As an illustration: Education Unit is told to distribute the fund for renovation of Elementary School buildings equally. The fact is the physical condition differs from one building to another. There was a very serious gap in term of educational background between members of DPRD dan the local government apparatus. The proposal of APBD was 'too sophisticated' for the DPRD to be understood. Yet, the Executive feels powerless in front of DPRD, so some investment projects were implemented to fulfill the demand of members of DPRD. The laws on Regional Autonomy has been blamed for putting too much power on Legislative so that the Executive has very limited discrepancy in making development plans, including DPRD.



62. The vision and mission was prepared hastily, without some scientific references. There is also weakness in data so that the planning documents tend to be arbitrary. Bupati dominates in deciding how to allocate the fund. The parliament also creates obstacles by forcing the fund to be allocated to certain sector that relates to political interest (i.e. road in certain district). Even though the RAPBD has gone through and been discussed in a coordinating forum on APBD (Rapat Koordinasi Pembangunan or Rakorbang), some people feels that the forum is not effective enough to discuss and produce a good APBD. In order to make APBD more applicable, APBD must have been discussed in a seminar involving experts on local finance and development planning.
63. It is admitted that the process to make current development plans could not satisfy the whole society. The local government hoped that the planning process was getting better in the future.
64. *The role of Bupati or Major in the Planning Process.* In this era, each Kabupaten/Kota can enjoy more freedom in managing its development. Many authorities have been transferred. Bupati/Major can decide many things that are previously dictated by Central Government. The problem is how capable is a Bupati or Major in managing the region. In some cases the plans that are made carefully using certain valid parameter often canceled by the order of a Bupati or Major. Some sectors are being prioritized more because of the interests of Bupati or Major. The head of a Kabupaten or Kota is a political position, the political interests often replaces the systematic planning process. Effective control from the Legislative is needed to prevent a Kabupaten/Kota from disorientation in development.

The extent of stakeholder involvement

65. Collaboration between the local parliament and executive institution is relatively smooth for Propeda, but in case of APBD, the parliament very often have their own 'aspirations' which are sometimes against the systematic planning proposed by the executives. Every planner agrees that bottom-up is better than top-down approach. Interestingly a person from NGO says that top-down approach is just fine as long as it really oriented at people's interest. So far NGOs feel that they are not involved comprehensively during the whole process to produce development plans but rather only at the beginning of the planning. A person from business sector says that business sector has not been involved at macro level of making plans. They are just invited in the coordinating forum but are not expected to play a significant role.
66. There is a process of getting opinions from the society starting from Kelurahan level but very often the involvement are not effective. Some aspirations from Kelurahan are eliminated at Kecamatan level and proposals from Kecamatan can easily be driven away at Kabupaten level. Some staffs admit that often Kelurahan are given very limited time in submitting their proposals.
67. The planning infrastructure. Bappeda released some publications: RGDP, Brebes in Numbers, Kecamatan in Numbers, Social Indicators, etc. But still



there is weakness. Illustration: the data on road network in Brebes is not well updated. It is therefore *difficult for the Infrastructure Unit (Dinas PU or Dinas Prasarana Wilayah)* to make a good plan on road rehabilitation. The planners' skill also needs to be improved. The planning team (Sub Bag Bina Program) in some units are considered too powerless, because of their position under administration team and since they are usually too small in terms of number of staffs to face complex problems in those units. It will be better if the planning team can be changed into sub-unit (sub *dinas*).

Some issues in raising local revenue

68. They have been trying to push PAD by introducing some new Local Taxes and Levies, but still they feel that too much burden on their shoulders. A person says that the local government is practically bankrupt, noticing the fact that PAD is very far from the real need. The performance of each Unit (*Dinas*) should not be made solely on the basis of their contribution to PAD. It is important to differentiate Unit that can contribute to PAD from those units mainly deal with public services delivery. Taxes on motor vehicles should be fully given to Kabupaten/Kota since it is Kabupaten/Kota that should overcome the negative spillover effect. There is also problem of tax paying disobedience. Market service unit (*Dinas Pasar*) sometimes have to tolerate vendors who are unable to pay the levies fully. To minimize the loss, the Unit prefer a 'soft' approach.
69. The strategy on getting more PAD has not been sufficiently socialized. The BPKD is very busy every year with the inspection from BPKP so that there is not much time left for public relation jobs. The fund for printing the documents of RAPBD is very small.
70. *The effect of inappropriate perception of PAD on APBD allocation.* Bupati plays a very significant role in deciding what sectors should be prioritized in term of fund from APBD. The unit handling market service (*Dinas Pasar*) gets a relatively big allocation because Bupati prefers market as the main sources to increase PAD. The unit itself does not expect such a big portion. On the other hand, some units are complaining about the perception that success of a unit is measured by its ability to generate income from the society. Health unit (*Dinas Kesehatan*) feels that this perception is quite weird, because the health unit is basically a cost center. As an illustration, the cost of immunization program is higher than before because now they have to use disposable needles.
71. Revenue's estimation. It is admitted in the FGD that Pemkab Brebes does not have scientific calculation of the revenue potentials. The estimation is made based on some simple assumption, without a previous specific study. The local government established and improved the quality of some markets and they hoped that by doing so, the levies from the markets could increase. Sometimes the *target of revenue* is determined without consultation with the related Dinas.
72. The preparation of performance budgeting. They do not know how to calculate scientifically the fee of some public services. The decision on the fee is mainly



based on simple estimation and calculation. BPKD in Brebes said that there is lack of guide about Standard on Expenditure Analysis (Standar Analisis Belanja) to help them defining the real needs.

Issues in intergovernmental transfer

73. There is perception that DAU is mainly to meet the routine expenditure. The remainder is for the investment expenditure. They are also questioning the formulation of DAU. They feel that they were not told transparently how the Central Government distributes the fund. Regarding revenue sharing from natural resources they can understand that Brebes (which is without natural resources) is only get a relatively small allocation. Interesting note: once the central government says that sometimes the regions with natural resources do not fully give the revenue to the central government.
74. The information of DAU allocation should be socialized before the commencement of a new budget year. It should be long enough for the local government to prepare the new budget. So far, the amount of DAU received was informed at the end of the current year, so that it created difficulties in arranging RAPBD for the next year. Brebes has ever received DAK.
75. Other problem in regional financial management. The regional financial management is implemented with "traditional" system. Some decisions are made simply based on the past experiences and Bupati's consideration. Some new principles of financial management determined in some new regulations have not been adopted. One main reason is that what are stated in those regulations are still too sophisticated for the local government staffs. The limited availability of computers is also an obstacle. Interestingly, there is a case where a person that is holding master degree for regional finance is positioned outside BPKD (the institution from where he comes from) simply because the Bupati does not know the person personally. This indicates that there is no systematic effort to enhance the quality of financial management

The organization restructuring problem

76. The new organization structure is still viewed to have some weaknesses, yet there is no formal evaluation yet. The acting Bupati does not want to make the evaluation at the time being based on his consideration that the new Bupati is just about to be elected. Meanwhile some units (*Dinas*) are trying to identify their needs regarding the new structure and will prepare to propose some changes to the new coming Bupati. For instance, the Revenue Unit thinks that it would be better for them to become independent and not being placed below BPKD.
77. *A case in institutional restructuring.* Bupati Brebes passed away in the middle of his tenure, so Sekda is the acting Bupati now. This has some implications on institutional restructuring. One crucial issue is evaluating the SOT. It seems that the acting Bupati does not want to evaluate the SOT and he prefers to wait until the new Bupati is elected. Unfortunately there is a political dispute in the



middle of the Bupati election. Up to now, DPRD Brebes is still not able to choose a new Bupati. But on the other hands, there is tendency to loosen up the pension age among the top officer.

78. *Excessive number of employees and the organization streamlining.* A condition that has to be taken for granted is the excess supply of employees in every local government. This is a problem that is inherited by the New-Order Regime. The implication of an inefficient organization is very clear: higher cost. Unless a very big fund is allocated for lay-off compensation, this problem will persist. There must be a national policy made regarding this issue.
79. The main problem regarding organization restructuring is increasing significant number of PNS transferred form Central Government. Like other Regions, Kabupaten Brebes is also facing *dilemma: an efficient structure versus over-supplied employees*. In this case the local government feel powerless and they simply arrange the organization so that everybody could has a position. Overlapping problem is very likely and so far there is nothing Pemda can do except minimizing the negative impact by suggesting more coordination and consultative between institution.
80. The ideal number of employee. The government does not know how to measure the ideal number of employees in each institutions including in the planning units. What they particularly concern at the time being is that to make sure that they must always have sufficient fund for employees every year. Some units (*Dinas*) feel the unbalance of staff across units: lack of staffs in some units but too many staffs in the other units.
81. Competency needed. There are gaps on the issue of competency versus needs everywhere, especially in the planning units. In general there is need to improve the quality of employees but lacking of fund is still the main problem.

Factors determining placement

82. *In the government.* In some cases, educational background does not match with the staff placement. The problem arises not only because of limited number of qualified staffs but rather because of the role of Bupati which is dominant in deciding who should be where. "Like and dislike" is viewed to become an important consideration for Bupati to decide a staff placement.
83. *In the parliament.* Member of parliaments in Brebes can be considered as having rather low educational background. The only one in the parliament holding a S-1 degree is the head of DPRD Brebes. He is a young person of 30 years old and was elected since he was the only person holding a bachelor degree. The gap in term of educational background between members of DPRD dan the local government apparatus is considered serious. The proposal of APBD was 'too sophisticated' for the DPRD to be understood. Yet with 'proportional' educational background lacking, it was very often the members of DPRD interfered in the process of arranging APBD. The executives feel powerless in front of DPRD, so some investment projects were implemented to fulfill the demand of members of DPRD. It also seems that they



tend not to listen to the 'scientific argument' behind an amount proposed for a certain sector in RAPBD. As an illustration, Education Unit is told to distribute the fund for renovation of elementary school buildings equally. The fact that the physical condition differs from one building to another is neglected. The laws on Regional Autonomy has been blamed for putting too much power on legislative so that the executive has very limited discrepancy in making development plans including APBD.

84. *Personnel position is not always in conjunction with his education.* A staff previously worked in BPKD completed a master degree on Regional Finance. He thought that after getting the degree he would get a better position. Unfortunately he then was sent to Bappeda, the planning institution. He talked to the Head of Bappeda hoping to be sent back to BPKD. But it seemed that the Head did not want to give an effort. The staff thought that he was sent to Bappeda because the late Bupati did not know him personally.
85. The issue of functional position. It seems that the respondents find difficulties in imaging the consequences of functional position. Only some persons could understand the reason behind the policy and therefore could imagine the positive impacts. The general attitude is the respondents are willing to follow any kind of changes as long as they can benefit financially or non-financially. There is a sort of suspicion that functional position is a policy of Central Government that has not been carefully calculated and therefore could be changed at any time.
86. The training program available. The government conducts not much training. Lacking of fund is the main problem. Another problem is lack of incentive for staffs to have higher education or training. An officer said that he would love to continue his study but he does not believe that by the time he completes his study, there will be a better position for him.
87. Problem with staff management. The main problem considered is that employees practically could not move to other regions (Kabupaten/Kota/Province) because of the salaries of the corresponding employees usually are not transferred to the recipient region. There is strong recommendation that the salaries of government employees are handled fully by the Central Government (back to the previous system) so that the local government does not have to deal with this complicated issue.

The human resource problem with respect to the local legislature

88. Almost all the political parties participating in 1999 general elections did not have enough time and resources to prepare high-quality candidates. As a result, many people without sufficient educational background were chosen as the members of local parliaments. The major complaint of executive is lacking of broad perceptions among members of DPRD. The parliament members tend to be authoritarian when it comes to decide a policy especially in arranging the budget. The power of DPRD is considered too strong and there is no effective control of it.



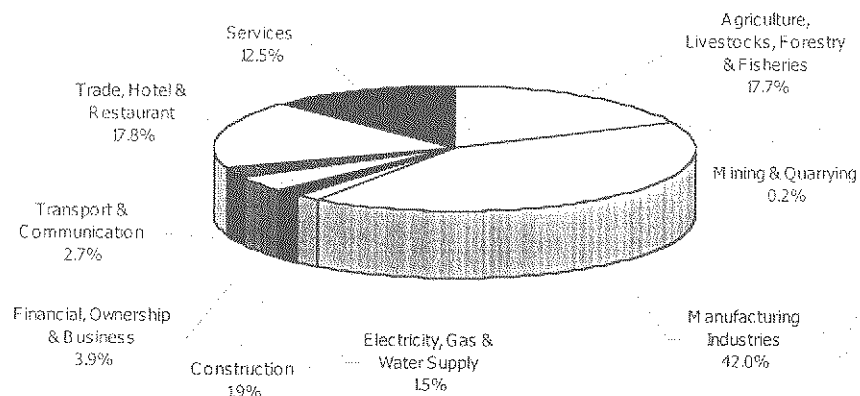
89. Thing is getting worse when moral hazard problem rises. Many members of DPRD (local parliament) do not even care about the destiny of their constituents and willing to have conflicts between them in order to get personal benefit from their positions.
90. When the survey was conducted in Brebes, a very serious conflict in the process of electing new Bupati was going on. It is the job of DPRD to elect a Bupati. No member of DPRD was available for interview at that time and the DPRD office was highly guarded to prevent physical conflict between the supporters of some political interests.
91. The DPRD is the institution that should represent the will of the society. Its role is to transfer people's aspiration into plans, programs and projects of development that will be implemented by the local government (Executive). Its member is elected in general election. The current DPRD was elected in 1999 general election that has been considered the most democratic election in the last 5 decades.
92. The low quality of DPRD's members (in term of perception and morality) has been complained by many people represented in the FGD and its role has been considered ineffective. The local government finds difficulties in dealing with DPRD in many areas, especially the arrangement of APBD. Sometimes the arguments raised by DPRD are not make sense and this could create frustration among the local government staffs. The Bupati should have informal negotiations and lobbies in order to make the development process runs smoothly.
93. The process to produce new law. It is the Executive who always proposes new Perda (local regulation). Usually, the process begins at Dinas level. The Dinas define the needs and the target and then bring them to the coordination forum at Kabupaten level. The legal bureau then formulizes all the things and then comes with the proposal of Perda. The proposal is submitted to DPRD, then there are some processes of discussion involving the stakeholders. The Perda is determined by DPRD and is introduced to the public by the Executive. General the process is relatively smooth but making a Perda on a sensitive issue for example on the issue of sidewalk vendors (*pedagang kaki lima*) can be more complicated. Sometimes there is dispute between interest groups, including at DPRD level.
94. The issue on distorting regulation. Based on the evaluation made by the Central Government, Kabupaten Brebes does not have problematic Perda. Every Perda's made has been reported to the Provincial and Central Government.

C. KABUPATEN SEMARANG

Local economic condition

95. The economic structure of Kabupaten Semarang is given by the graphic of 1999 regional GDP below. It is dominantly constructed by secondary (manufacturing, construction and infrastructure) and tertiary (services-related) activities, by 45% and 37% respectively.

Distribution of GDP 1999, Kabupaten Semarang



Kabupaten Semarang economy was dominated by three main activities: industry, agriculture, and trade. In 1999, the three sectors' contribution to regional GDP of Kabupaten Semarang was 77.4%, where 42% coming from industry, 17.7% from agriculture, and 17.8% from trade. In 2000 the condition did not much change where the three sectors contributed to 77% of Kabupaten Semarang regional GDP (41.3% from industry, 18.2% from agriculture and 17.6% from trade). Industrial sector, characterised with a lot of small industries and only few medium size enterprises, has been the first leading sector since a couple of years ago. Main industries are food industry, construction material industry, hand-made crafting, and exported goods such as textile, wood industry, garment, shoes, toys etc). Most of area in Kabupaten Semarang was for agricultural cultivation. The most important agriculture product was paddy. Aside from paddy, Kabupaten Semarang was also a potential source of non-food crops such as coconut, coffee, clove, ginger, and cumin. Livestock (cow, poultry, and sheep) has also developed well. In total, the RGDP (1993 prices) reached Rp 1,047 billion in 2000 and Rp 1,074 billion in 2001.

96. The number of inhabitants reached 838,022 people in 2001 where around 58% or 490,254 people were in productive age (16–60 years old). Per capita income (1993 prices) was Rp 1,284,000. Most of people were working in the agricultural sector (48.23%) while the industry sector absorbed a less proportion of 13.2%. The qualification of labor in terms of education was low,



where around 70% of population had only an elementary school education (some of them did not even finished the elementary school). About 14.8% and 11.5% finished the junior and senior high school and only 2 percent went to higher education institution.

The planning process

97. The planning documents available. Kabupaten Semarang firstly made Poldas referring to the old regulation. They also made Propeda and Repatada. Renstrada is still being discussed between the legislative and the executive. Bupati did not prepare his own Renstrada though actually he could have made it based on Propeda. Bappeda coordinates the making of Renstrada, involving other departments such organization division, law division and finance division
98. The making of planning documents. Bappeda coordinates the whole process. Proposals from Kecamatan are reviewed based on some criteria: whether it has been prioritized, whether there is fund to be allocated, whether it is possible for the community to finance the plan either entirely or partly. After being reviewed, the planning documents then are sent to DPRD to have their approval. The process to get DPRD approval involves a forum (musyawarah) between the executives, Bappeda and the legislative (DPRD).
99. The extent of stakeholder involvement. The process to make planning documents begins with assessing the community needs in rural area or villages, particularly the needs of physical and non-physical infrastructure development. The forum to collect community aspiration in rural level is called Musyawarah Pembangunan Desa (Musbangdes), which is attended by community informal leaders, head of village, KMD, PKK team, operational units and kecamatan council. The forum generates a document featuring development proposal at kecamatan level. Clearly not all development programs proposed by Kecamatan could be financed by APBD, hence Kecamatan first selects programs that become their main concern and cannot be financed by them. Each kecamatan then give their proposal to Pemda Kabupaten to be reviewed in Rapat Koordinasi Perencanaan Pembangunan (RKPP), a meeting to discuss development planning and priorities involving all parts of the local government. Through this bottom-up process, it is expected that the planning document created by Pemda Kabupaten would closely represent the community aspirations.
100. The planning infrastructure available. Bappeda usually relies on the local BPS to have figures on inflation, GRDP and other economics data. But some demographic and trade figures are also produced by the local government c.q. kabupaten offices and units. They argued that the figures they produced are accurate, but usually different to BPS figures
101. The issue in raising local revenue. To increase the tax/retribution collection, the local government knows that the incentives for collector should be sufficient enough. They also consider conducting training for collectors. To enlarge the tax/retribution base, they regularly update the database of tax/revenue



potential payer and calculate the potential revenue rationally. To improve tax/retribution administration, they improve *collecting* administration, prepare the legal basis for revenue collection, and motivate the collectors to collect effectively.

102. The preparation of standard spending assessment. The local government does not have such assessment yet. Basic services that should be provided by the local government are health, infrastructure, education and welfare. Those services are generally costly but important, thus the allocation to these sectors cannot be judged only on the amount of income generated.

Issues in intergovernmental transfer

103. Local revenue from the central government is DAU, revenue sharing of transfer-of-title fees for motor vehicle (BBN-KB), income tax (PPH-OPDN or Pajak Penghasilan Orang Pribadi Dalam Negara Pasal 21) and iuran Hasil Hutan (IHH) as non-tax sharing. Seventy percent of DAU in year 2002 is allocated as routine expenditure and only 30% for development and other expenditure. Most of routine expenditure is in term of salary payment, in which a sizable amount goes to teachers.
104. The local government expects the central government to explain clearly the basis and the method for DAU calculation. They said that that the amount of DAU they received is not sufficient. They criticize the formula used by the government to allocate DAU as probably inadequate. The formula should have taken into account that each region has different needs according to different specific condition. Therefore it would be better if the allocation generated by the formula were adjusted further to accommodate specific needs of each region.
105. Shortage of fund occurred following the central government decision to increase salaries of PNS during 2001. Extra fund was needed to pay the increase which payment had been deferred for several months. The local government, joining a collective action with the association of Bupati (AKASI), asked the central government to distribute allocation from the contingency fund. Eventually they got the allocation yet it was below the money requested. From an amount of Rp19 billions proposed, only Rp8.5 billions was approved and disbursed.
106. With respect to DAK, they have been allocated Rp4.5 billions to promote education and livestock development.
107. They are also not satisfied with the allocation from revenue sharing. There is a strong perception that natural resource revenue sharing is allocated with lack of clarity and is also not adequate. Therefore they strongly demand the revenue sharing calculation to be disclosed. In addition the allocation should have revealed the true potential. In year 2001 iuran Hasil Hutan (IHH) allocated to kabupaten Semarang was around Rp20 millions. It was far below the amount of Rp300 millions they expected looking at the geographical size of the forest in Kabupaten Semarang and its potentials.



108. Other issue in regional financial management. To promote efficiency in routine expenditure, they have been trying to economize the use of office equipment and the budget for office travel. Unplanned office travel is minimized.

Problems with current employment.

109. As in other regions, Kabupaten Semarang has to cope with excessive numbers of employees in one hand but insufficient number of employees having adequate qualification (rank, experience, educational background) on the other hand and a new organizational structure. The number of employee has been increased from 3500 to around 10000 personnel (most of personnel transferred are teacher). In current situation, recruiting new employees, even temporary ones, is not a good option especially due to budget constraint. What they can do best is hiring temporary employees for some positions and ending their contract when they are no longer needed. The capability of head/leader and technician level needs to be improved. They have not come to an ideal number of employees. They will be able to figure the ideal number after finishing a survey to assess workload in each operational unit.
110. The problem due to past provincial and central officials transfer in this region is still present. That is too much numbers of employees but shortage of those having technical qualification. Low motivation is quite common. The respondent's answer to the issue of human resource development is quite general: conducting technical or functional training, sending officials to various seminars or workshops.
111. Competency needed. The local government has tried to formulate a framework to analyse staff performance based on the job description. It is just completed in year 2002, created by the organization division and the provincial BKD. There is a plan to build indicators to measure the effectiveness of operational units, but not yet realized.
112. Factors determining placement. It is said that educational background or training is considered for placement in structural and non-structural position.
113. Issue of functional planner. The Pemda staffs are not interested in the central government plan to have planner as functional position (to be explained in the interview report with BKD). The functional position is more suitable for Bappeda staff, and not for planner in other units of Pemda.
114. The training program available. Kabupaten training division has been intensely in coordination with other training institutions, especially with the provincial training unit. They said to conduct structural and functional training regularly (but do not specify which ones are really conducted in-house) and to distribute information about training opportunities. These trainings have covered 25% of target. Of course applicants should satisfy some standards. Each training programs have their own requirement. The local government usually selects candidates from permanent staffs. The candidates should also fit other criteria such as age, working in related department, or being considered as priority. The local government also has budget allocation to support staffs who are



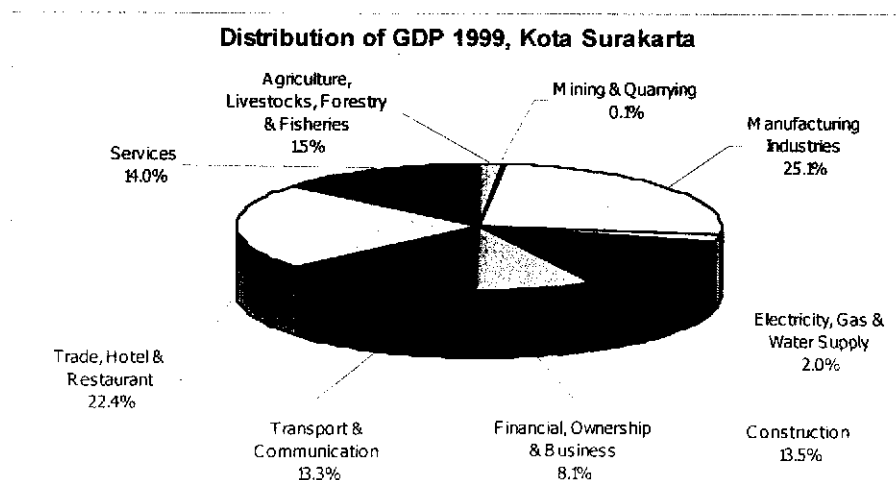
pursuing higher degree education (frequently S2-degree). The staffs usually prefer local universities, such as UGM and UNDIP. There is no opportunity yet for the staff to study abroad.

115. The making of law. The initiative to produce a new regulation usually comes from the executive. The draft of regional regulation, made by any related division, was first submitted to the *kabupaten* law division (Bagian Hukum) to be discussed with many parties including the community or NGO. In this stage, the content of the Raperda was also being socialized. The final draft then was sent to the parliament to be discussed with either Musyawarah committee (Panitia Musyawarah – Panmus) or Special Committee (Panitia Khusus – Pansus) or in commissions' meeting. In the discussion with the parliament, the community representatives and NGO usually were involved. At the end, the local regulation was legalized in a plenary session (Rapat Paripurna).

D. KOTA SURAKARTA

116. The regional economic characteristic. Kota Surakarta is known as the center of Javanese culture besides Yogyakarta. This city has some important cultural heritages like Keraton (palaces), museum and batik factories. Tourism is one of the most potential industries in Surakarta. Unfortunately the city does not have integrated strategy in promoting tourism.

The economic structure of Kota Surakarta is given by the graphic of 1999 regional GDP below. It is dominantly constructed by secondary (manufacturing, construction and infrastructure) and tertiary (services-related) activities, with 58% and 41% share respectively. Primary activities (agriculture and mining) plays quite minor role with only 1.6% contributions to regional GDP.



117. Kota Surakarta has around 600,000 inhabitants. There is relatively not much complaint about the capacity of infrastructure. It means that the city is still capable in meeting the needs of the society. One serious problem is the



unpredictability attitude of the people. In daily life the people look very calm but suddenly they can run amok and the last resentments burned down the city hall.

The planning documents available

118. The local government is still in the process of revising Propeda and finishing Renstrada but prefer not to make Poldas. Letter from Ministry of Internal Affairs (regarding the structure of Propeda) is not fully referred. Renstada is a 'promise' of Mayor and he will be responsible to meet targets declared in the document. Renstra *Dinas* is figured out as a ship that will bring to the destination. But so far only a few Units are in the process of making Renstra *Dinas*. In general, they feel that the central government regulations on making planning documents are not comprehensive and still lack of details.
119. Propeda and Renstra are still in draft form. There will be a Perda on Participatory Planning, which are drafted with helps from NGOs and Universities.
120. The process is considered long because the local government wants to have a more bottom-up planning. The parliament is willing to discuss everything, sometimes beyond the normal time. There is no specific guideline consistently referred in making plans (including RAPBD). So far, budget is arranged based on needs.
121. The issue on planning document's quality. There is insufficient data available so that the planning documents tend to be arbitrary. It is admitted by some officers at Local Government that they define the Vision and Mission based on simple ideas. There is no deep study or consultation. They made the document that consists of Vision and Mission more because the Law told them to do so. The problem rises when it comes to transform the Vision and Mission into more applicable plans and programs. It is very often that plans or programs they made are not consistent with the Vision and Mission. The fact is even though each Local Government can define the Vision and Mission freely and independently, it could not control fully the process of financing the development programs as the manifestation of Vision and Mission. Each Local Government has an obligation to pay the salaries of thousands employees using the money they can earn every year. Since the PAD (original revenue) tends to be very small, there is no way Local Government can pay the salary without support from the Central Government. So far the DAU is just sufficient to pay the salaries and some other routine expenditure. Some officers say that to sometimes it is not relevant to talk about efficiency of routine expenditure, because in some Units the budget allocated is far below the normal needs. Clearly, there is very few money left for the development program. Then isn't it naive if we demand each region to be able to implement development programs that are consistent with its Vision and Mission? Supporting fund from the Central Government then plays crucial role.



The extent of stakeholder involvement

122. Local government of Surakarta (Pemkot) is trying very hard to collect the aspiration from the society in the process of making the Renstrada. They have Musyawarah (consultative forum) at Kelurahan, Kecamatan and Kota level. It seems that they want to make sure that everybody in the society could contribute in making the Renstrada. They held Musyawarah Kota Membangun once, a couple of months ago. The secretary of local government (Sekda) believes that at the end of the day it is the society who will make the plan, the local government is just a facilitator. There is a process of getting opinions from the society starting from Kelurahan level but there are problems in doing so. Some of the problems are: who should represent the people, how to identify the problems, should the local government do all the things. Interestingly there is a perception among the society that Musyawarah is the forum to ask for fund allocation, so that they tend to ask for help in many things (including small thing like rehabilitating the gutter in front of their houses). A person from one of NGOs in FGD said that actually the Musyawarah is also a forum to identify the potentials of the society, not only a forum of 'asking for help'. She said that it took time to have the same perception on this
123. The Pemkot staffs found it was not easy to collect the aspirations from the people in Musyawarah at Kota level. Defining who the stakeholders are, is not an easy task. Also, it was a long process to come to an agreement on how the Musyawarah would be arranged. Identifying the problems was also difficult. In the first Musyawarah Kota, there were so many issues raised by hundreds of participants. Eventually they were not able to focus on certain important issues. There is a dilemma at this stage. The Pemkot did not want to restrict the participation from the society but too many people made it difficult to know what to be prioritized.
124. Some members of DPRD feel that Musyawarah could marginalize their role as representatives of the society. At the FGD a member of DPRD warns that there is possibility that Pemkot does not really include the aspirations of the society (from Musyawarah) in preparing APBD. There must a Perda on the transparency of the executive. The executive is responding by saying that there is a very wide gap between the proposal from the society and the available fund. So it is normal that APBD cannot accommodate all proposals.
125. Case: Planning Tourism and Contribution to PAD. There is a significantly increasing fund allocated for tourism promotion possibly because tourism sector is an important contributor to PAD. The current APBD has around Rp700 million (compared to last year budget that is only around Rp200 million). Unfortunately the local government has not optimally involved the business sector in making strategy for tourism sector. A person from Kadinda says that in order to increase the contribution of tourism sector, there must be an integrated planning and strategy. She raises the important of having a city-symbol (just like Merlion for Singapore or Windmill for Holland).



126. The planning structure available. Common problems appear: weakness in data, lack of fund, and low level of skill among the staffs. In the new SOT, the planning body is called Bapeda (Regional Planning Body), previously it was Bappeda (Regional Development-Planning Body). The echelon of the head of Bapeda is now in a row with the echelon of head of other Units (previously Bappeda is one rank above).

Issues in raising local revenue

127. They have been trying to push PAD by introducing some new local regulations, but still they feel that too much burden on their shoulders. They are thinking about taxing the rented houses used by students from other regions, introducing indoors advertisement, and increasing the rate of some taxes/retributions. Law enforcement is weak, they are facing disobedient in paying taxes. In some cases the tax collecting cost is much higher than the revenue. The parliament often erroneously thinks every Unit to be revenue-oriented, including those providing basic public services. The local government has a plan to set up a regional enterprise to manage markets. They said to have conducted a comparative study to other regions.
128. Case: The revenue target for City-Planning Unit (Dinas Tata Kota). It is often that the revenue target was set outside the operational unit. This was the case for City-Planning Unit in Kota Surakarta which collects building construction permit levies (Ijin Mendirikan Bangunan or IMB). When planning the 2001 budget, initially the Unit was asked to contribute Rp1.3 billions to PAD. Surprisingly during 2001 the target was changed twice: Rp1.8 billions in midyear and Rp2 billions at the end of year. To meet the 2001 target, the Unit charged 25% fee in advance to all IMB application for year 2002.
129. Revenue's estimation. The revenue target was set based on simple assumption/calculation. There has been effort to invite university to measure the revenue potential, but the study has not been very details. In the practical level it is DPRD who usually insist on increasing target of PAD. The complaint from Executive is that DPRD tend not to set the realistic target and the target can be changed in the middle of fiscal year. City-Planning Unit has experienced two times changes in PAD targeting.
130. The preparation of performance budgeting system. They do not know how to calculate scientifically the fee of some public services. The decision on the fee is mainly based on simple estimation and calculation. BPKD in Brebes said that there is lack of guide about Standard on Expenditure Analysis (Standar Analisis Belanja) to help them defining the real needs.
131. Issue in intergovernmental transfer. DAU is not appropriately implemented. As implied in the law, DAU is intended to finance not only routine but also development/investment expenditure. The fact that DAU is enough only for routine therefore is not in conjunction with the meaning of the law. The central government should be fair about DAU. The proportion of DAU in APBN should



be increased. It would be better if the payment of personnel salaries were taken over by the central government.

The organization restructuring.

132. The new organizational structure (Struktur Organisasi dan Tata Kerja or SOT) has just effectively been implemented on May 2002 so that there is no evaluation yet. Existing problems would probable be overlapped jobs, staff lateness in understanding the function changes, pro and cons regarding the existence of certain Units.
133. Case of making Perda on the structure of organization (Struktur Organisasi dan Tugas or SOT). Compared to other regions, Kota Surakarta is very late in having a Perda on SOT. This Perda was effectively implemented in April 2002. Actually the executive has submitted the proposal since 2000. It was DPRD that made the process took very long. People from local government tend to say that the DPRD was very busy compromising the structure because it has political implication: who should get the positions. But the members of DPRD argue that they really worked very hard on that Perda because they wanted the SOT to be realistic. That was why they invited some experts, made a lot of studies and discussions so that it took more than a year. The DPRD was also facing a dilemma in arranging the SOT. The central government told them to have an efficient structure but the government had no fund to facilitate the lay-offs.
134. Pemkot does not know how to measure the ideal number of employees in each institutions including in the planning units. Surakarta is very late in arranging organizational structure. The new structure has only been implemented in the beginning of year 2002. They are now in the process of making the performance indicators. Facing the fact that Pemkot has over supplied employee, it seems that the calculation of ideal figure of employee is not part of short-term plan.
135. Competency needed. There are gaps on the issue of competency versus needs everywhere, especially in the planning units. In general there is need to improve the quality of employees but lacking of fund is still the main problem.
136. Factor determining placement. In some cases, the suitability between educational background and placement is not taken into account. There is political 'dispute', for example in choosing Sekda. According to the newest regulation, an elected Sekda must be approved by DPRD. Yet people from the local government think that Sekda is a career position (differs from Bupati which could be considered as a political job) so that there is no need to have an approval from DPRD. The Sekda is simply the best candidates from the local government staffs. In the case of Surakarta, the process of getting approval from DPRD takes very long time. Interestingly, some members of DPRD themselves feel that it is not sensible to have a Sekda approved by DPRD.

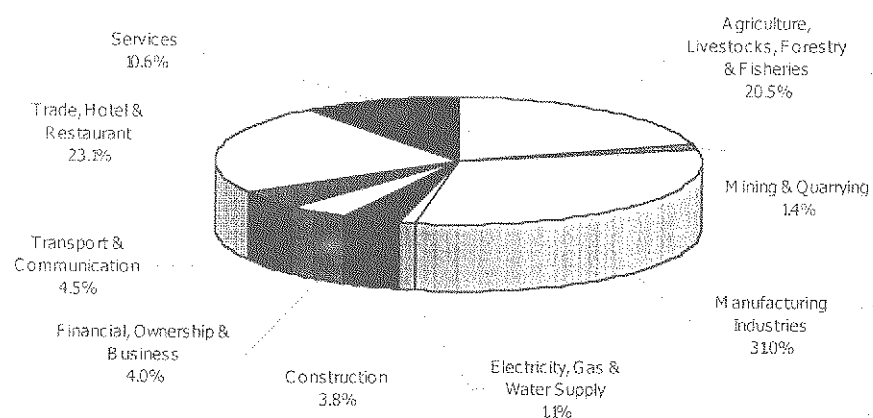


137. Issue in functional position. It seems that the respondents find difficulties in imaging the consequences of functional position. Only some persons could understand the reason behind the policy and therefore could imagine the positive impacts. The general attitude is the respondents are willing to follow any kind of changes as long as they can benefit financially or non-financially. There is a sort of suspicion that functional position is a policy of Central Government that has not been carefully calculated and therefore could be changed at any time.
138. The training program available. The government conducts not much training. Lacking of fund is the main problem. Badan Kepegawaian Daerah (BKD) as a new institution is still facing problems with coordination. Some units are not willing to report their activities regarding training of employees.
139. Human resource management problem. The main problem considered is that employees practically could not move to other regions (Kabupaten/Kota/Province) because of the salaries of the corresponding employees usually are not transferred to the recipient region. There is strong recommendation that the salaries of government employees are handled fully by the Central Government (back to the previous system) so that the local government does not have to deal with this complicated issue.
140. Human resource problem in local legislature. It is admitted by the members of DPRD that in general the quality of local parliament's members is relatively low. Only some people are familiar with intellectual forum like our FGDs. They do not have enough willingness to broaden their insights. This fact often has negative impacts in the process of decision-making. Many DPRD members do not get used with scientific discussion and sometimes tend to be rather authoritarian in the discussing APBD. Pemkot often experiences sort of frustration in discussing policies with DPRD. Unfortunately, it is now the DPRD that is more powerful in the decision making process. The need to control DPRD was raised by some participants of FGDs.
141. The making of law. It is the Executive who always proposes new Perda (local regulation). Usually, the process begins at Dinas level. The Dinas define the needs and the target and then bring them to the coordination forum at Kabupaten level. The legal bureau then formulizes all the things and then comes with the proposal of Perda. The proposal is submitted to DPRD, then there are some processes of discussion involving the stakeholders. The Perda is determined by DPRD and is introduced to the public by the Executive. It is often that the lawmaking process is stacked at the legislative. They tend to be very critical on everything come from the executives.
142. Any problematic regulation? There is no problematic Perda based on the evaluation made by the Central Government.

E. PROVINCE OF CENTRAL JAVA

143. The regional economic characteristic. The economic structure of Central Java Province is given by the graphic of 1999 regional GDP below. It is dominantly constructed by tertiary (services-related) sectors with 42% contribution to regional GDP, followed by secondary (manufacturing, construction and infrastructure) and primary (agriculture and mining) activities, with 36% and 23% share to regional GDP respectively.

Distribution of GDP 1999, Central Java Province



The planning documents available

144. The provincial government does not follow Ditjen Bangda official letter No. 050/1240/III/Bangda date 21 June 2001 that recommends local governments to provide the above all planning documents. The local government so far produced only Propeda 2001-2005 (Perda No. 5/2001) and Repetada 2002 (Perda No. 10/2001). Producing all documents was considered as inefficient and ineffective because

- (a) Most of planning documents need approval from the legislative and the process usually takes time;
- (b) Preparing all the documents involves considerable administrative work;
- (c) The central government regulations about Renstra conflict each other. The provincial government is in favor of Renstra *Dinas* that they already have. The fact that the current governor was elected before reformation took place and will end his administrative period in the year 2003 provides another possible explanation for the local government not to produce a Renstrada.

145. Poldas was not produced as the content, i.e. vision and mission, basic development problems, development priorities, has been incorporated in the Propeda which constituted program matrices of elements such as current



situation, strategic policy, purpose and target, development program, and performance indicators for each development sector.

146. Repetada specifies the development program for each sector in each year as required by Propeda. Repetada 2002 is the first implementation of Propeda 2001-2005. It is accompanied by an action plan matrix that describes the program, action plan, performance indicator and units responsible for each program.
147. The planning documents (Propeda and Repetada) are put as Local Regulation (Peraturan Daerah or Perda) as the basis for implementation: Perda No. 5/2001 about Propeda 2001-2005 and Perda No. 10/2001 for Repetada 2002. Hence legal status of these planning documents complies with Bangda's recommendation stated in the official letter No. 050/1240/II/Bangda. The process to make the development plans into law is relatively smooth.
148. The local legislature did not really understand the local government's reason for not producing Poldas and Renstrada yet they posted no objection on the government's decision. The parliament use Repetada instead to assess the governor accountability report (Laporan Pertanggungjawaban – LPJ).

The making of planning documents

149. Propeda was prepared mostly by Bappeda. The mechanism to set up development projects that would be financed by APBD is described in a flowchart given by Bappeda. The process is as follows.
 - a. Each unit (*dinas/instansi*) reviews previous or existing development programs in various forums that involve many parts such as university, non-government organization, business or professional association, community informal leader, parliament member from provincial and kota/kabupaten level, and kota/kabupaten local government. Bappeda use the inputs given by forums to formulate priorities in development programs.
 - b. Pemda unit in province and kabupaten/kota level submit a list of proposed development projects (Daftar Usulan Proyek or DUP). Each proposal is required to be accompanied by logical framework for all proposed projects (Kerangka Logis Rencana Proyek or KLRP) to be analyzed according to some aspects, i.e. (i) government functional responsibilities as stated in article 9 Law No. 22/1999; (ii) priority stated in Propeda and Repetada; (iii) technical and budgeting aspect.
 - c. Bappeda next reviews the proposed development projects (DUP) to reveal priority programs stated in Repetada as well as to meet the community aspiration as exposed in forums or focus groups held by provincial pemda. In this stage, Bappeda and related units produce a preliminary list of priorities (Daftar Skala Prioritas or DSP Pra Rakorbang)
 - d. An interactive discussion between the whole constituents of the provincial parliament and provincial government is held. Based on the result of the



- discussion, Bappeda and related unit once again review their preliminary DSP.
- e. Rapat Koordinasi Pembangunan (Rakorbang) is held inviting all kota/kabupaten governments in the Province of Central Java. The result is called DSP Pasca Rakorbang. Another interactive discussion between the provincial parliament and government is held. RAPBD is then prepared based on DSP Pasca Rakorbang.
 - f. RAPBD then is passed to the parliament to have their approval. This stage also involves intense debate with the parliament during commission session or budget committee session.
150. According to the parliament, the quality of planning document was still not perfect but optimal considering the quality of human resource in the government as well as in the parliament.
151. The local parliament and the local government agreed that the planning documents should be a reflection of the public, executive and political party aspiration. The public aspiration was partly collected from the members of parliament's site visit and by asking written comment from member of public (NGO or individual). A team from the parliament, usually consisted of 2 political party's representatives and 2 commission's representatives, then was assigned to discuss the planning document with the local government which was represented by Bappeda. The result of discussion would be the concept of regional development during a year ahead. The local government performance was evaluated on every mid and end of year.
152. The quality of planning documents. Propeda and Repetada can be viewed as a long list of wish and ideal things rather than a concise development plan explaining priorities, specific action and its subsequent specific target. General and ideal terms are frequently employed both in Propeda and Repetada. Propeda does not present planning in multiple-years. Matrix plan in Repetada is similar to Propeda except additional information concerning action plans and unit responsible for each proposed program. Planning documents in general tend to be subjective or arbitrary.
153. The extent of stakeholder involvement. According to the scheme of planning process described above, the public or stakeholders involve in the early stage through their participation in various forums held by provincial government to formulate priorities in development programs.
154. The planning infrastructure available. The provincial Bappeda is still in process to improve its regional database from 48 sources or bureau/institutions outside the provincial government. In addition, they are also developing an electronic network within Bappeda for data accessing purpose yet in the meantime the access is open only to a limited number of users in Bappeda. They are also maintaining regional mapping that provides information about zoning, road access, and forest etc throughout Central Java. To acquire basic economic data, Bappeda so far relies on local BPS. They are also in process of



producing a local regulation about new spatial plan (Rencana Tata Ruang Wilayah). The previous plan is considered as out of date since it was produced in 1992 and accordingly needs various changes. The qualification of Bappeda staff has improved nowadays. The planning staffs at least have S-1 degree.

Issues in raising local revenue

155. The government prefers to do more on intensification rather than enlarging local revenue base, because they fear that the latest raises more opposition from the society. For instance the Revenue Unit (*Dipenda*) is developing a computerized data-basis to monitor the collection of motor-vehicle tax and Jawa Tengah was told to be one of the earliest provinces using computerized system.
156. They also evaluate the tariff of taxes and retributions at least every two years in order to keep up with the economic condition. In terms of values, the collecting unit (*Dinas Pendapatan Daerah* or *Dipenda*) is quite happy because the contribution of PAD is approaching 50% of APBD. They hear a rumor that the Law No. 34/2000 is about to be amended. If it is the case, they feel that they have to be ready at anytime to change the strategy. In order to have revenue estimation, firstly they allow each collecting unit (*Dinas*) to calculate themselves and afterward they have the calculation discussed at a coordinating forum to come to a sensible amount.
157. The parliament felt that the government should put the intensification as priority. The central government, on the other hand, had to proportionally distribute the revenue from *ex-karwil* that should have been transferred to the local government yet they still control such as *Dinas Perhubungan*. The government also should give more attention to increase the profitability of the local government owned companies and to maximize the utilization of local government asset. Only few companies were considered profitable, such as Perusda Tlogo (agriculture tourism) located in Tuntang, while the other companies still need the budget allocation to cover the cost of routine maintenance.
158. Revenue's estimation. It is difficult to find a consistent parameter in deciding PAD targets. To estimate next year's revenue, Provincial *Dipenda* usually set a percentage annual increase as a target. The percentage was determined looking on revenue's historical performance and its likely potential. To assess the revenue potential, they regularly updated the database of *Wajib Pajak* (WP) for some local taxes and revenues.

The preparation of performance budgeting

159. They could not define systematically the needs of every sector/institution in term of fund and hence they rely more on weak assumption or simple calculation. There is lack of guidelines or directives from central government.



160. The services mostly needed in this region are road, market, working capital, and, extremely needed at this moment, water tank and pump for the depriving rain-fed plant area.
161. Local regulations concerning Standard Spending Assessment (SSA) are being drafted by some experts from a local university (University Gajah Mada). The local government itself has conducted a comparative study to Jakarta and Gorontalo. According to the visit, Jakarta has already had a local regulation on Regional Finance (Perda Keuangan) yet some revisions were still needed and to be completed in 2003. Such local regulation in Gorontalo, on the other hand, has not yet being produced.

Issues in intergovernmental transfer

162. They feel that the formulation of DAU is still lack of clarity. An officer at the financial bureau (Biro Keuangan) said that the provincial government would try to make use the DAU efficiently regardless of the amount. They realize that the provincial government will not be able to challenge the central government regarding the DAU issue.
163. Regarding the other intergovernmental transfer, the province has never asked for any Specific Allocation Grant (Dana Alokasi Khusus – DAK). There was also once a problem where the transfer was considered insufficient. The government accompanied by the parliament commission C then came to Jakarta to lobby for additional transfer. The mission was successful in lobbying for some additional fund yet not as much as the figure proposed.

Other issues to enhance the quality of regional financial management

164. The parliament suggested that the local government also provide information on the use of *Dana Dekonsentrasi*, though the issue is beyond the scope of their duty. The central government transferred the fund directly to the related *dinas* (ex-kanwil) and, unlike APBD, its use was to be reported to the central government and not to the local parliament. It happened in this province several months ago that lacking of such information triggered an intense rumor about the governor's unchecked use of *Dana Dekonsentrasi*.
165. To evaluate the performance of the government financial management, the parliament relied on the governor's accountability report. However the parliament and the government has not settled yet any performance indicators to be evaluated. Upon the governor's presentation, the parliament could accept or reject the accountability report. According to the Government Regulation 108, the parliament must assign an independent team to bring out solution in case the government accountability report was rejected.

Issues in organization restructuring

166. The new SOT has not been formally evaluated and the central government is expected to help by providing guidelines. Overlapping jobs is very likely to



exist. This is a consequence of too much employees. Yet lack of fund makes lay-off an impossible choice.

167. Previously many Kabupaten/Kota feel that there is no need to consult with the provincial government (there is no hierarchy line). They prefer to communicate directly with the central government. Eventually when they feel confused in interpreting the regulations on SOT, they come to the provincial government to discuss the problems.
168. The provincial government was reorganized as follows
- Downsizing the office of Regional Secretarial: from 4 to 3 Regional Assistant, from 14 to 9 Bureaus.
 - Establishing the Local Parliament Secretarial, chaired by a Local Parliament Secretary.
 - Reorganizing the other local government institution from 16 *Dinas Daerah*, 19 Kanwil Departemen, 2 Lembaga Pemerintah Non Departemen, 6 Unit Pelaksana Wilayah, 2 Unit Pelaksana Daerah to become 19 *Dinas Daerah*, 15 Badan and 6 Kantor.
 - Governor Assistant Office was downsized from 6 to 3. They now perform as koordinator wilayah lintas pembangunan.
 - Establishing 167 Unit Pelaksana Teknis Daerah (UPTD).
 - Preparing 6 local hospital to become a separated institution from the local government:: 3 RSUD and 3 RSJ.
 - Statistical Bureau, National Land Body, and BKKBN for the time being are to remain vertical institutions.
169. The transfer of employees from Central Government creates difficulties in managing the new structure. One important problem is the arrangement of database. It takes time to record the employees since there are so many changing (promotion, mutation, etc.) Luckily, there has been modern information system in the office of BKD (Regional Employment Board). The head of BKD is optimistic that the process of database arrangement will not take so long.
170. With respect to the ideal figure of employee, the provincial government is currently in the process of analyzing the number of employees needed.
171. The issue of functional planner. The interest of the provincial Bappeda's staff to be functional planners was high compared to other regions. The high motivation could be seen from the number of staff registering to be in the training for functional planners that reached 41 persons. In comparison, the provincial government of East Java recorded only 8 persons. The provincial Bappeda of Central Java would then select candidates according to some criteria, for instance having minimal formal education of S-1 degree and having been in training for at least 9 months proven by certificate.



172. The training program available. The provincial bureau responsible for training (*Badan Diklat – Badiklat*) since 1999 have produced some Training Needs Analysis (*Analisa Kebutuhan Diklat – AKD*) for offices in the provincial government and some packages of Curricula, Syllabi and Module (*Kurikulum Silabi Modul – KSM*). So far there are 10 AKDs and 7 KSMs produced. Three of AKDs are designed for *Bappeda, Dinas Perikanan dan Kelautan, and Badan Pengawas*. To provide AKD for all 41 offices (19 *Dinas*, 16 *Badan*, and 6 *Kantor*) in the provincial government, the provincial *Badiklat* plans to produce 2 - 4 AKDs each year. The material was prepared in coordination with other offices namely the organization and staffing bureau, *Bappeda*, the financial bureau, the targetted office, and a local university (University Diponegoro was in charge to provide the module). AKD basically contains a competency analysis for each position in an office, identification of competencies that will be taught in training, and the tools or material to be given in the training.
173. The problem with current civil employment management. The new system prevents government employee (Pegawai Negeri Sipil or PNS) from moving easily to other Kabupaten/Kota/Province. There is always a rejection from the recipient region because of the limited fund available for paying the salaries of the coming PNS.

The human resource problems in the provincial legislature

174. Low education background and lack of performance measure were also found in the local parliament. It was recognized that some parliament members did not seriously work. The nature of collective work in the parliament made it difficult to assess an individual performance. But still, the need to establish a clear measure has not been an issue to be prioritized in the near future. So far members of commission were selected more on the basis of agreement among each political parties (*fraksi*) and less on individual merit, for example education background.
175. To increase the members of parliament's capability, there was no rule settled requiring the member to have certain level of education. But the institution encouraged its members who were willing to pursue further study by putting an allocation in the budget as financial support. There were already several members of parliament going to local university such as University Diponegoro or UKSW in Kota Salatiga to study for their S2 degree.
176. Though permitted by regulation, the parliament did not have experts to be housed in the parliament secretarial and to assist the institution. Rather each political party (*fraksi*) in the parliament more agreed to appoint their own experts.

The making of law

177. The proposal always comes from the Executive and there is standard procedure of arranging it. There is draft proposal from related Unit that is



followed by some procedures of coordinating and discussing. The final proposal is then submitted to DPRD.

178. The local legislature should facilitate the public in case when there are objection on certain local regulation. For example, they urge the local government to revise the revenue target from *jembatan timbang* retribution. Another case was concerning the local regulation on fishery where the local legislature invited both pros and cons (government and fishermen community) in a forum to talk about the issue.
179. Issue in problematic regulation. According to the local government as well as the parliament, none of the local regulation passed after the implementation of regional autonomy has been classified as distorting by the central government. Public's criticism usually stemmed rather from different views regarding the content and essence of the regulation. In such case, the parliament invited related parties including experts to discuss the problematic regulation and to come with a more acceptable solution. The parliament does not have any specific system to prevent new local regulations from being distorting.



APPENDIX.

Realization APBD FY 1998/1999
Central Java Province (Million Rupiah)

Description		
Earnings		2.506.735.4
Local Owned Revenues		339.017.4
	Regional tax revenues	97.244.3
	Regional levies	173.302.0
	Profit from local SOEs	9.361.5
	Other earnings	59.109.6
Tax and non-tax sharing revenues		207.428.5
	Tax sharing revenues	198.157.7
	Non-tax sharing revenues	9.270.8
Subsidy for otonomous region and Aid		1.878.147.9
	Subsidy for otonomous regions	1.402.523.5
	Aid	475.624.4
Other legitimate earnings*		82.141.6

*Other legitimate earnings include Remains from last year earnings, Other earnings from central government and/or higher institutions, and Local government borrowing

Description		
Routine expenditure : Belanja		1.723.844.5
Employee expenses		1.387.836.2
Goods expenses		180.087.3
Maintenance expenses		36.164.4
Official travel expenses		7.274.1
Other expenses		112.482.6
Routine expenditure : Non Belanja		1.611.361.9
Routine expenditure not included elsewhere		1.387.836.2
Unexpected routine expenditure		180.087.3
Installment loans and interest		36.164.4
Subsidy and contribution		7.274.1
Total Routine expenditure		3.335.206.5
Development expenditure		584.756.8
1 Industry		1.612.5
2 Agriculture and forestry		23.819.4
3 Water and irrigation		3.699.7
4 Manpower		4.801.8
5 Trade, local busines development, finance, and cooperatives		33.023.0
6 Transportation		135.829.2
7 Mining and energy		3.287.5
8 Tourism and telecommunication		4.969.8
9 Regional and settlement development		58.813.5
10 Environment and spatial development		37.463.9
11 Education, culture, spiritual, youth and sport		115.324.9
12 Demography and family planning		4.214.5
13 Health, social welfare, role of women, children and adolescents		28.006.9
14 Housing and settlement		31.451.9
15 Religion		4.650.3
16 Science and technology		4.923.7
17 Law		1.500.7
18 Government staffing and controlling		76.717.6
19 Politics, information, communication and mass media		4.932.3
20 Security and public order		3.149.9
21 Development subsidy to subordinate regions		2.563.8



Realization APBD FY 1998/1999
Kabupaten Brebes (Million Rupiah)

Description		
Earnings		95,459.1
Local Owned Revenues		9,070.8
	Regional tax revenues	2,034.9
	Regional levies	6,500.4
	Profit from local SOEs	180.2
	Other earnings	355.3
Tax and non-tax sharing revenues		7,128.7
	Tax sharing revenues	7,017.4
	Non-tax sharing revenues	111.3
Subsidy for autonomous region and Aid		77,720.2
	Subsidy for autonomous regions	61,628.6
	Aid	16,091.6
Other legitimate earnings*		1,539.4

*Other legitimate earnings include Remains from last year earnings, Other earnings from central government and/or higher institutions, and Local government borrowing

Description		
Routine expenditure : <i>Belanja</i>		69,646.0
Employee expenses		59,534.9
Goods expenses		6,501.5
Maintenance expenses		593.8
Official travel expenses		231.9
Other expenses		2,783.8
Routine expenditure : <i>Non Belanja</i>		66,862.2
Routine expenditure not included elsewhere		59,534.9
Unexpected routine expenditure		6,501.5
Installment loans and interest		593.8
Subsidy and contribution		231.9
Total Routine expenditure		136,508.1
Development expenditure		21,305.9
1 Industry		91.0
2 Agriculture and forestry		1,815.5
3 Water and irrigation		158.9
4 Manpower		404.4
5 Trade, local busines development, finance, and cooperatives		782.7
6 Transportation		4,248.3
7 Mining and energy		202.6
8 Tourism and telecommunication		288.5
9 Regional and settlement development		963.2
10 Environment and spatial development		1,053.5
11 Education, culture, spiritual, youth and sport		4,140.2
12 Demography and family planning		60.1
13 Health, social welfare, role of women, children and adolescents		1,154.2
14 Housing and settlement		1,197.9
15 Religion		296.3
16 Science and technology		165.5
17 Law		73.5
18 Government staffing and controlling		3,409.8
19 Politics, information, communication and mass media		569.4
20 Security and public order		230.6
21 Development subsidy to subordinate regions		0.0



**Realization APBD FY 1998/1999
Kabupaten Grobogan (Million Rupiah)**

Description		
Earnings		97,167.8
Local Owned Revenues		19,853.3
	Regional tax revenues	1,298.0
	Regional levies	5,052.4
	Profit from local SOEs	225.8
	Other earnings	13,277.1
Tax and non-tax sharing revenues		5,214.1
	Tax sharing revenues	5,034.2
	Non-tax sharing revenues	179.9
Subsidy for otonomous region and Aid		70,900.8
	Subsidy for otonomous regions	53,461.2
	Aid	17,439.6
Other legitimate earnings*		1,199.6

*Other legitimate earnings include Remains from last year earnings, Other earnings from central government and/or higher institutions, and Local government borrowing

Description		
Routine expenditure : <i>Belanja</i>		61,584.7
Employee expenses		51,826.7
Goods expenses		5,692.1
Maintenance expenses		878.5
Official travel expenses		233.5
Other expenses		2,954.0
Routine expenditure : Non <i>Belanja</i>		58,630.7
Routine expenditure not included elsewhere		51,826.7
Unexpected routine expenditure		5,692.1
Installment loans and interest		878.5
Subsidy and contribution		233.5
Total Routine expenditure		120,215.4
Development expenditure		20,388.2
1 Industry		40.0
2 Agriculture and forestry		737.1
3 Water and irrigation		30.0
4 Manpower		25.0
5 Trade, local busines development, finance, and cooperatives		388.0
6 Transportation		4,395.3
7 Mining and energy		20.0
8 Tourism and telecommunication		75.0
9 Regional and settlement development		4,887.2
10 Environment and spatial development		485.0
11 Education, culture, spiritual, youth and sport		3,285.3
12 Demography and family planning		538.3
13 Health, social welfare, role of women, children and adolescents		1,197.3
14 Housing and settlement		1,003.0
15 Religion		191.7
16 Science and technology		199.7
17 Law		90.0
18 Government staffing and controlling		2,550.3
19 Politics, information, communication and mass media		187.5
20 Security and public order		62.5
21 Development subsidy to subordinate regions		0.0



**Realization APBD FY 1998/1999
Kabupaten Semarang (Million Rupiah)**

Description		
Earnings		73,797.6
Local Owned Revenues		11,217.6
	Regional tax revenues	3,404.9
	Regional levies	5,561.0
	Profit from local SOEs	420.7
	Other earnings	1,831.0
Tax and non-tax sharing revenues		6,449.5
	Tax sharing revenues	6,273.0
	Non-tax sharing revenues	176.5
Subsidy for otonomous region and Aid		54,630.9
	Subsidy for otonomous regions	41,808.2
	Aid	12,822.7
Other legitimate earnings*		1,499.6

*Other legitimate earnings include Remains from last year earnings, Other earnings from central government and/or higher institutions, and Local government borrowing

Description		
Routine expenditure : Belanja		50,442.0
Employee expenses		41,338.3
Goods expenses		4,997.0
Maintenance expenses		879.1
Official travel expenses		186.2
Other expenses		3,041.3
Routine expenditure : Non Belanja		47,400.6
Routine expenditure not included elsewhere		41,338.3
Unexpected routine expenditure		4,997.0
Installment loans and interest		879.1
Subsidy and contribution		186.2
Total Routine expenditure		97,842.6
Development expenditure		17,689.0
1 Industry		57.9
2 Agriculture and forestry		1,850.4
3 Water and irrigation		173.8
4 Manpower		248.3
5 Trade, local busines development, finance, and cooperatives		1,685.0
6 Transportation		4,979.1
7 Mining and energy		103.0
8 Tourism and telecommunication		136.3
9 Regional and settlement development		1,429.5
10 Environment and spatial development		144.3
11 Education, culture, spiritual, youth and sport		2,537.3
12 Demography and family planning		95.9
13 Health, social welfare, role of women, children and adolescents		625.1
14 Housing and settlement		2,008.3
15 Religion		111.0
16 Science and technology		135.1
17 Law		49.8
18 Government staffing and controlling		1,197.8
19 Politics, information, communication and mass media		69.8
20 Security and public order		51.5
21 Development subsidy to subordinate regions		0.0



**Realization APBD FY 1998/1999
Kotamadya Surakarta (Million Rupiah)**

Description		
Earnings		75.134.3
Local Owned Revenues		17.464.0
	Regional tax revenues	7.903.4
	Regional levies	8.043.0
	Profit from local SOEs	353.5
	Other earnings	1.164.1
Tax and non-tax sharing revenues		7.651.5
	Tax sharing revenues	7.282.6
	Non-tax sharing revenues	368.9
Subsidy for otonomous region and Aid		37.275.3
	Subsidy for otonomous regions	28.196.8
	Aid	9.078.5
Other legitimate earnings*		12.743.5

*Other legitimate earnings include Remains from last year earnings, Other earnings from central government and/or higher institutions, and Local government borrowing

Description		
Routine expenditure : <i>Belanja</i>		33.246.6
Employee expenses		15.061.2
Goods expenses		7.519.8
Maintenance expenses		3.985.4
Official travel expenses		254.8
Other expenses		6.425.5
Routine expenditure : <i>Non Belanja</i>		26.821.1
Routine expenditure not included elsewhere		15.061.2
Unexpected routine expenditure		7.519.8
Installment loans and interest		3.985.4
Subsidy and contribution		254.8
Total Routine expenditure		60.067.6
Development expenditure		43.991.1
1 Industry		179.1
2 Agriculture and forestry		178.1
3 Water and irrigation		0.0
4 Manpower		154.5
5 Trade, local busines development, finance, and cooperatives		1.240.3
6 Transportation		8.594.2
7 Mining and energy		0.0
8 Tourism and telecommunication		231.0
9 Regional and settlement development		2.128.9
10 Environment and spatial development		15.749.9
11 Education, culture, spiritual, youth and sport		2.117.6
12 Demography and family planning		118.3
13 Health, social welfare, role of women, children and adolescents		630.7
14 Housing and settlement		3.966.5
15 Religion		240.6
16 Science and technology		736.6
17 Law		140.2
18 Government staffing and controlling		6.988.1
19 Politics, information, communication and mass media		195.7
20 Security and public order		181.0
21 Development subsidy to subordinate regions		220.0



**Realization APBD FY 1999/2000
Central Java Province (Thousand Rupiah)**

Description	Amount
Total Earnings	886,311,318
Part of remains from the calculation of last year budget	49,148,852
Local owned revenues	318,566,664
Regional tax revenues	269,804,271
Regional levies	34,130,560
Profit from local SOEs	1,921,479
Other earnings	12,710,355
Part of earnings which come from the central government and or higher level institution	518,595,801
Tax sharing revenues	39,857,464
Non tax sharing revenues	10,012,189
Subsidy to otonomous regions	317,350,405
Development aid	151,375,744
Other earnings	0
Local government borrowing	0
Central government loan	0
Domestic financial institution loan	0
Total routine expenditure	545,085,740
Employee expenses	302,091,812
Goods expenses	110,306,934
Maintenance expenses	16,887,621
Official travel expenses	6,031,834
Other expenses	43,400,271
Loan installment and interest	998,105
Pensions and aid	30,190
Subsidy and contribution	19,634,144
Expenses not included elsewhere	27,527,526
Unexpected expenses	18,177,303
Total development expenditure	259,561,946
Industry	3,145,372
Agriculture and forestry	19,712,110
Water and irrigation	43,658,159
Manpower	3,325,304
Trade and local business development	
Regional finance and cooperatives	9,839,121
Transportation	60,297,823
Mining and energy	1,115,090
Tourism and telecommunication	2,236,184
Regional development and settlement	4,149,509
Environment and spatial development	3,563,641
Education and culture	
Spiritual, youth and sport	38,873,164
Demography and family planning	372,518
Health and social welfare	
Role of women, child and adolescents	31,999,020
Housing and settlement	4,068,321
Religion	1,765,167
Science and technology	414,852
Law	981,258
Government staffing and controlling	13,471,056
Politics, information, mass media and communication	6,600,323
Security and public order	1,584,954
Development subsidy to subordinate regions	8,389,000



**Realization APBD FY 1999/2000
Kabupaten Brebes (Thousand Rupiah)**

Description	Amount
Total Earnings	122,342,336
Part of remains from the calculation of last year budget	1,398,108
Local owned revenues	9,904,399
Regional tax revenues	2,462,915
Regional levies	7,112,512
Profit from local SOEs	110,463
Other earnings	218,509
Part of earnings which come from the central government and or higher level institution	111,039,829
Tax sharing revenues	8,533,127
Non tax sharing revenues	94,391
Subsidy to otonomous regions	84,190,030
Development aid	17,505,885
Other earnings	716,396
Local government borrowing	0
Central government loan	0
Domestic financial institution loan	0
Total routine expenditure	98,045,338
Employee expenses	82,894,523
Goods expenses	7,740,571
Maintenance expenses	836,999
Official travel expenses	250,379
Other expenses	3,094,799
Loan installment and interest	838,886
Pensions and aid	88,812
Subsidy and contribution	1,280,951
Expenses not included elsewhere	1,000,862
Unexpected expenses	18,555
Total development expenditure	22,105,104
Industry	541,951
Agriculture and forestry	2,492,324
Water and irrigation	175,650
Manpower	454,676
Trade and local business development	
Regional finance and cooperatives	1,007,242
Transportation	4,463,302
Mining and energy	196,854
Tourism and telecommunication	369,455
Regional development and settlement	1,186,744
Environment and spatial development	1,463,523
Education and culture	
Spiritual, youth and sport	1,597,158
Demography and family planning	74,100
Health and social welfare	
Role of women, child and adolescents	1,343,940
Housing and settlement	1,008,038
Religion	373,386
Science and technology	202,480
Law	63,823
Government staffing and controlling	3,988,395
Politics, information, mass media and communication	523,119
Security and public order	578,943
Development subsidy to subordinate regions	0



**Realization APBD FY 1999/2000
Kabupaten Grobogan (Thousand Rupiah)**

Description	Amount
Total Earnings	117.530.629
Part of remains from the calculation of last year budget	2.677.086
Local owned revenues	9.097.199
Regional tax revenues	1.692.017
Regional levies	6.333.094
Profit from local SOEs	281.723
Other earnings	790.365
Part of earnings which come from the central government and or higher level institution	105.756.344
Tax sharing revenues	8.797.310
Non tax sharing revenues	200.341
Subsidy to otonomous regions	75.857.754
Development aid	19.856.346
Other earnings	1.044.592
Local government borrowing	0
Central government loan	0
Domestic financial institution loan	0
Total routine expenditure	88.637.087
Employee expenses	74.627.816
Goods expenses	6.517.796
Maintenance expenses	1.209.951
Official travel expenses	269.781
Other expenses	3.040.944
Loan installment and interest	303.715
Pensions and aid	55.115
Subsidy and contribution	1.264.650
Expenses not included elsewhere	754.429
Unexpected expenses	592.889
Total development expenditure	22.554.679
Industry	147.237
Agriculture and forestry	1.586.605
Water and irrigation	65.307
Manpower	42.500
Trade and local business development	
Regional finance and cooperatives	1.697.035
Transportation	6.506.540
Mining and energy	15.543
Tourism and telecommunication	98.900
Regional development and settlement	1.470.578
Environment and spatial development	1.241.828
Education and culture	
Spiritual, youth and sport	3.405.161
Demography and family planning	135.477
Health and social welfare	
Role of women, child and adolescents	850.042
Housing and settlement	1.853.653
Religion	210.375
Science and technology	402.252
Law	173.000
Government staffing and controlling	2.204.586
Politics, information, mass media and communication	178.150
Security and public order	269.910
Development subsidy to subordinate regions	0



**Realization APBD FY 1999/2000
Kabupaten Semarang (Thousand Rupiah)**

Description	Amount
Total Earnings	98,460,873
Part of remains from the calculation of last year budget	98,460,873
Local owned revenues	12,069,912
Regional tax revenues	4,133,644
Regional levies	7,024,881
Profit from local SOEs	332,495
Other earnings	578,892
Part of earnings which come from the central government and or higher level institution	82,780,983
Tax sharing revenues	7,816,750
Non tax sharing revenues	43,261
Subsidy to otonomous regions	57,570,355
Development aid	16,673,717
Other earnings	676,900
Local government borrowing	0
Central government loan	0
Domestic financial institution loan	0
Total routine expenditure	71,215,279
Employee expenses	56,945,479
Goods expenses	6,610,693
Maintenance expenses	547,185
Official travel expenses	218,573
Other expenses	4,562,797
Loan installment and interest	261,553
Pensions and aid	5,700
Subsidy and contribution	1,150,506
Expenses not included elsewhere	729,254
Unexpected expenses	183,539
Total development expenditure	22,107,956
Industry	568,000
Agriculture and forestry	3,136,336
Water and irrigation	258,446
Manpower	258,500
Trade and local business development	
Regional finance and cooperatives	1,265,957
Transportation	4,972,246
Mining and energy	424,661
Tourism and telecommunication	413,871
Regional development and settlement	894,218
Environment and spatial development	484,671
Education and culture	
Spiritual, youth and sport	2,050,772
Demography and family planning	591,654
Health and social welfare	
Role of women, child and adolescents	1,158,592
Housing and settlement	1,924,924
Religion	145,000
Science and technology	252,805
Law	88,950
Government staffing and controlling	2,564,383
Politics, information, mass media and communication	325,972
Security and public order	328,000
Development subsidy to subordinate regions	0



**Realization APBD FY 1999/2000
Kotamadya Surakarta (Thousand Rupiah)**

Description	Amount
Total Earnings	100.940.906
Part of remains from the calculation of last year budget	100.940.906
Local owned revenues	19.887.769
Regional tax revenues	9.159.498
Regional levies	9.554.570
Profit from local SOEs	252.773
Other earnings	920.928
Part of earnings which come from the central government and or higher level institution	59.733.038
Tax sharing revenues	8.748.439
Non tax sharing revenues	388.735
Subsidy to otonomous regions	39.125.576
Development aid	10.308.445
Other earnings	1.161.844
Local government borrowing	13.334.163
Central government loan	0
Domestic financial institution loan	13.334.163
Total routine expenditure	63.855.635
Employee expenses	40.372.125
Goods expenses	7.508.187
Maintenance expenses	1.249.392
Official travel expenses	205.871
Other expenses	8.056.718
Loan installment and interest	4.462.567
Pensions and aid	43.597
Subsidy and contribution	432.283
Expenses not included elsewhere	924.812
Unexpected expenses	600.083
Total development expenditure	27.492.995
Industry	449.830
Agriculture and forestry	131.256
Water and irrigation	0
Manpower	160.277
Trade and local business development	
Regional finance and cooperatives	15.084.154
Transportation	2.624.053
Mining and energy	0
Tourism and telecommunication	112.144
Regional development and settlement	704.879
Environment and spatial development	995.653
Education and culture	
Spiritual, youth and sport	1.620.245
Demography and family planning	5.000
Health and social welfare	
Role of women, child and adolescents	214.859
Housing and settlement	3.464.241
Religion	100.000
Science and technology	86.830
Law	112.486
Government staffing and controlling	1.494.589
Politics, information, mass media and communication	102.500
Security and public order	30.000
Development subsidy to subordinate regions	0



**Realization APBD FY 2000
Central Java Province (Thousand Rupiah)**

Code	Description	Amount
1	TOTAL EARNINGS	3,579,702,043
1.1.	PART OF REMAINS FROM LAST YEAR BUDGET CALCULATION	126,942,386
1.2.	LOCAL OWNED REVENUES	393,804,014
1.2.1.	Local tax revenues	145,534,212
1.2.2.	Local levies revenues	203,378,362
1.2.3.	Profit from local SOEs	6,932,910
1.2.4.	Other revenues	29,942,013
	REVENUES FROM THE CENTRAL GOVERNMENT AND/OR OTHER	
1.3.	HIGHER INSTITUTIONS	3,058,955,643
1.3.1.	Tax sharing revenues	267,565,824
1.3.2.	Non-tax sharing revenues	54,343,015
1.3.3.	Subsidy for otonomous regions	1,815,347,547
1.3.4.	Development aid	781,887,235
1.3.5.	Other revenues	44,034,609
1.4.	LOCAL GOVERNMENT BORROWING	0
1.4.1.	Central government loan	0
1.4.2.	Domestic financial insitution loan	0
1.5.	CASH AND CALCULATION	48,535,459
2R.	TOTAL ROUTINE EXPENDITURE	2,508,010,035
2R.0.1.	Last year arrears	0
2R.0.2.	Employee expenses	1,966,158,663
2R.0.3.	Goods expenses	250,284,485
2R.0.4.	Maintenance expenses	38,133,841
2R.0.5.	Official travel expenses	9,203,290
2R.0.6.	Other expenses	124,484,558
2R.0.7.	Loan installment and interest	42,080,981
2R.0.2.10.	Pension and Aid	6,140,366
2R.0.8.	Subsidy and contribution	37,717,508
2R.0.6.11.	Expenses not included elsewhere	14,450,586
2R.0.6.12.	Unexpected expenses	16,055,727
2R.0.C.	CASH AND CALCULATION	5,544,074
2P	DEVELOPMENT EXPENDITURE	733,203,830
2P.0.1.	Industry	3,947,632
2P.0.2.	Agriculture and forestry	27,490,277
2P.0.3.	Water and irrigation	6,313,368
2P.0.4.	Manpower	2,844,083
2P.0.5.	Trade, local business development, finance and cooperatives	37,571,040
2P.0.6.	Transportation	214,068,309
2P.0.7.	Mining and energy	6,971,178
2P.0.8.	Tourism and telecommunication	6,110,843
2P.0.9.	Regional development and settlement	56,283,655
2P.0.10.	Environment and spatial planning	40,937,861
2P.0.11.	Education, culture, spiritual, youth and sport	74,158,319
2P.0.12.	Demography and family planning	4,534,971
2P.0.13.	Health, social welfare, role of women, child and adolescent	46,699,734
2P.0.14.	Housing and settlement	73,444,677
2P.0.15.	Religion	9,216,368
2P.0.16.	Science and technology	10,758,368
2P.0.17.	Law	2,657,647
2P.0.18.	Government staffing and controlling	96,394,118
2P.0.19.	Politics, information, mass media and communication	3,987,630
2P.0.20.	Security and public order	3,249,820
2P.0.A.	Development subsidy to subordinate regions	4,284,338
2P.0.B.	Loan payment	0
2P.0.C.	Cash and calculation for development expenditure	81,166,522
2	TOTAL ROUTINE AND DEVELOPMENT EXPENDITURE	3,241,213,865



**Realization APBD FY 2000
Kabupaten Brebes (Thousand Rupiah)**

Code	Description	Amount
1	TOTAL EARNINGS	122,455,604
1.1.	PART OF REMAINS FROM LAST YEAR BUDGET CALCULATION	2,191,894
1.2.	LOCAL OWNED REVENUES	10,504,914
1.2.1.	Local tax revenues	2,026,474
1.2.2.	Local levies revenues	7,971,941
1.2.3.	Profit from local SOEs	215,763
1.2.4.	Other revenues	290,736
	REVENUES FROM THE CENTRAL GOVERNMENT AND/OR OTHER	
1.3.	HIGHER INSTITUTIONS	109,758,796
1.3.1.	Tax sharing revenues	10,724,846
1.3.2.	Non-tax sharing revenues	54,886
1.3.3.	Subsidy for otonomous regions	78,066,217
1.3.4.	Development aid	20,139,748
1.3.5.	Other revenues	773,099
1.4.	LOCAL GOVERNMENT BORROWING	0
1.4.1.	Central government loan	0
1.4.2.	Domestic financial insitution loan	0
1.5.	CASH AND CALCULATION	0
2R.	TOTAL ROUTINE EXPENDITURE	94,144,756
2R.0.1.	Last year arrears	0
2R.0.2.	Employee expenses	77,400,553
2R.0.3.	Goods expenses	8,450,084
2R.0.4.	Maintenance expenses	904,258
2R.0.5.	Official travel expenses	242,695
2R.0.6.	Other expenses	3,451,372
2R.0.7.	Loan installment and interest	746,246
2R.0.2.10.	Pension and Aid	69,930
2R.0.8.	Subsidy and contribution	2,251,313
2R.0.6.11.	Expenses not included elsewhere	558,203
2R.0.6.12.	Unexpected expenses	70,100
2R.0.C.	CASH AND CALCULATION	0
2P	DEVELOPMENT EXPENDITURE	25,331,140
2P.0.1.	Industry	211,544
2P.0.2.	Agriculture and forestry	2,379,336
2P.0.3.	Water and irrigation	76,270
2P.0.4.	Manpower	319,772
2P.0.5.	Trade, local business development, finance and cooperatives	1,919,479
2P.0.6.	Transportation	8,665,227
2P.0.7.	Mining and energy	0
2P.0.8.	Tourism and telecommunication	458,013
2P.0.9.	Regional development and settlement	570,158
2P.0.10.	Environment and spatial planning	827,045
2P.0.11.	Education, culture, spiritual, youth and sport	2,878,111
2P.0.12.	Demography and family planning	81,840
2P.0.13.	Health, social welfare, role of women, child and adolescent	1,586,785
2P.0.14.	Housing and settlement	933,939
2P.0.15.	Religion	437,606
2P.0.16.	Science and technology	203,070
2P.0.17.	Law	116,600
2P.0.18.	Government staffing and controlling	3,329,161
2P.0.19.	Politics, information, mass media and communication	153,000
2P.0.20.	Security and public order	184,183
2P.0.A.	Development subsidy to subordinate regions	0
2P.0.B.	Loan payment	0
2P.0.C.	Cash and calculation for development expenditure	0
2	TOTAL ROUTINE AND DEVELOPMENT EXPENDITURE	119,475,896



**Realization APBD FY 2000
Kabupaten Grobogan (Thousand Rupiah)**

Code	Description	Amount
1	TOTAL EARNINGS	109.519,348
1.1.	PART OF REMAINS FROM LAST YEAR BUDGET CALCULATION	5.725,618
1.2.	LOCAL OWNED REVENUES	8.016,315
1.2.1.	Local tax revenues	0
1.2.2.	Local levies revenues	0
1.2.3.	Profit from local SOEs	0
1.2.4.	Other revenues	0
1.3.	REVENUES FROM THE CENTRAL GOVERNMENT AND/OR OTHER HIGHER INSTITUTIONS	95.777,414
1.3.1.	Tax sharing revenues	0
1.3.2.	Non-tax sharing revenues	0
1.3.3.	Subsidy for otonomous regions	0
1.3.4.	Development aid	0
1.3.5.	Other revenues	0
1.4.	LOCAL GOVERNMENT BORROWING	0
1.4.1.	Central government loan	0
1.4.2.	Domestic financial insitution loan	0
1.5.	CASH AND CALCULATION	192,286
2R.	TOTAL ROUTINE EXPENDITURE	81.852,472
2R.0.1.	Last year arrears	0
2R.0.2.	Employee expenses	68.859,747
2R.0.3.	Goods expenses	5.513,480
2R.0.4.	Maintenance expenses	2.096,843
2R.0.5.	Official travel expenses	233,799
2R.0.6.	Other expenses	5.148,603
2R.0.7.	Loan installment and interest	0
2R.0.2.10	Pension and Aid	0
2R.0.8.	Subsidy and contribution	0
2R.0.6.11	Expenses not included elsewhere	0
2R.0.6.12	Unexpected expenses	0
2R.0.C.	CASH AND CALCULATION	0
2P	DEVELOPMENT EXPENDITURE	16.805,590
2P.0.1.	Industry	100,000
2P.0.2.	Agriculture and forestry	969,491
2P.0.3.	Water and irrigation	112,560
2P.0.4.	Manpower	5,000
2P.0.5.	Trade, local business development, finance and cooperatives	1.202,462
2P.0.6.	Transportation	6.622,306
2P.0.7.	Mining and energy	0
2P.0.8.	Tourism and telecommunication	92,775
2P.0.9.	Regional development and settlement	1.438,443
2P.0.10.	Environment and spatial planning	708,500
2P.0.11.	Education, culture, spiritual, youth and sport	1.758,805
2P.0.12.	Demography and family planning	61,365
2P.0.13.	Health, social welfare, role of women, child and adolescent	954,710
2P.0.14.	Housing and settlement	214,984
2P.0.15.	Religion	366,500
2P.0.16.	Science and technology	264,769
2P.0.17.	Law	146,234
2P.0.18.	Government staffing and controlling	1.624,412
2P.0.19.	Politics, information, mass media and communication	108,774
2P.0.20.	Security and public order	53,500
2P.0.A.	Development subsidy to subordinate regions	0
2P.0.B.	Loan payment	0
2P.0.C.	Cash and calculation for development expenditure	0
2	TOTAL ROUTINE AND DEVELOPMENT EXPENDITURE	98.658,062



**Realization APBD FY 2000
Kabupaten Semarang (Thousand Rupiah)**

Code	Description	Amount
1	TOTAL EARNINGS	4
1.1	PART OF REMAINS FROM LAST YEAR BUDGET CALCULATION	9,361,510
1.2	LOCAL OWNED REVENUES	48,741,407
1.2.1	Local tax revenues	29,938,275
1.2.2	Local levies revenues	14,971,180
1.2.3	Profit from local SOEs	66,925
1.2.4	Other revenues	3,765,027
1.3	REVENUES FROM THE CENTRAL GOVERNMENT AND/OR OTHER HIGHER INSTITUTIONS	164,854,612
1.3.1	Tax sharing revenues	32,920,104
1.3.2	Non-tax sharing revenues	1,248,451
1.3.3	Subsidy for otonomous regions	75,877,254
1.3.4	Development aid	54,480,057
1.3.5	Other revenues	328,745
1.4	LOCAL GOVERNMENT BORROWING	0
1.4.1	Central government loan	0
1.4.2	Domestic financial insitution loan	0
1.5	CASH AND CALCULATION	0
2R.	TOTAL ROUTINE EXPENDITURE	140,988,626
2R.0.1	Last year arrears	0
2R.0.2	Employee expenses	87,264,893
2R.0.3	Goods expenses	25,924,948
2R.0.4	Maintenance expenses	3,204,593
2R.0.5	Official travel expenses	493,453
2R.0.6	Other expenses	9,021,513
2R.0.7	Loan installment and interest	13,366,715
2R.0.2.10	Pension and Aid	1,189,714
2R.0.8	Subsidy and contribution	397,087
2R.0.6.11	Expenses not included elsewhere	0
2R.0.6.12	Unexpected expenses	125,709
2R.0.C.	CASH AND CALCULATION	0
2P	DEVELOPMENT EXPENDITURE	62,996,544
2P.0.1	Industry	56,120
2P.0.2	Agriculture and forestry	379,418
2P.0.3	Water and irrigation	0
2P.0.4	Manpower	209,226
2P.0.5	Trade, local business development, finance and cooperatives	2,506,441
2P.0.6	Transportation	22,389,759
2P.0.7	Mining and energy	0
2P.0.8	Tourism and telecommunication	270,037
2P.0.9	Regional development and settlement	6,852,970
2P.0.10	Environment and spatial planning	560,911
2P.0.11	Education, culture, spiritual, youth and sport	3,664,501
2P.0.12	Demography and family planning	92,217
2P.0.13	Health, social welfare, role of women, child and adolescent	5,884,024
2P.0.14	Housing and settlement	13,264,301
2P.0.15	Religion	368,040
2P.0.16	Science and technology	1,930,864
2P.0.17	Law	102,829
2P.0.18	Government staffing and controlling	4,188,829
2P.0.19	Politics, information, mass media and communication	225,937
2P.0.20	Security and public order	50,118
2P.0.A.	Development subsidy to subordinate regions	0
2P.0.B.	Loan payment	0
2P.0.C.	Cash and calculation for development expenditure	0
2	TOTAL ROUTINE AND DEVELOPMENT EXPENDITURE	203,985,170



Realization APBD FY 2000
Kotamadya Surakarta (Thousand Rupiah)

Code	Description	Amount
1	TOTAL EARNINGS	111.753.279
1.1.	PART OF REMAINS FROM LAST YEAR BUDGET CALCULATION	9.128.547
1.2.	LOCAL OWNED REVENUES	21.919.678
1.2.1.	Local tax revenues	9.612.537
1.2.2.	Local levies revenues	9.929.962
1.2.3.	Profit from local SOEs	285.426
1.2.4.	Other revenues	2.091.754
	REVENUES FROM THE CENTRAL GOVERNMENT AND/OR OTHER HIGHER INSTITUTIONS	80.705.055
1.3.	HIGHER INSTITUTIONS	80.705.055
1.3.1.	Tax sharing revenues	10.940.433
1.3.2.	Non-tax sharing revenues	268.581
1.3.3.	Subsidy for otonomous regions	35.371.137
1.3.4.	Development aid	33.364.235
1.3.5.	Other revenues	760.669
1.4.	LOCAL GOVERNMENT BORROWING	0
1.4.1.	Central government loan	0
1.4.2.	Domestic financial insitution loan	0
1.5.	CASH AND CALCULATION	0
2R.	TOTAL ROUTINE EXPENDITURE	63.464.846
2R.0.1.	Last year arrears	0
2R.0.2.	Employee expenses	38.185.213
2R.0.3.	Goods expenses	15.157.088
2R.0.4.	Maintenance expenses	1.108.586
2R.0.5.	Official travel expenses	640.422
2R.0.6.	Other expenses	0
2R.0.7.	Loan installment and interest	3.650.969
2R.0.2.10.	Pension and Aid	2.269.350
2R.0.8.	Subsidy and contribution	662.652
2R.0.6.11.	Expenses not included elsewhere	0
2R.0.6.12.	Unexpected expenses	1.790.567
2R.0.C.	CASH AND CALCULATION	0
2P.	DEVELOPMENT EXPENDITURE	37.954.754
2P.0.1.	Industry	24.925
2P.0.2.	Agriculture and forestry	117.107
2P.0.3.	Water and irrigation	0
2P.0.4.	Manpower	104.500
2P.0.5.	Trade, local business development, finance and cooperatives	1.095.643
2P.0.6.	Transportation	9.799.427
2P.0.7.	Mining and energy	0
2P.0.8.	Tourism and telecommunication	90.000
2P.0.9.	Regional development and settlement	2.223.378
2P.0.10.	Environment and spatial planning	4.025.515
2P.0.11.	Education, culture, spiritual, youth and sport	2.744.583
2P.0.12.	Demography and family planning	12.500
2P.0.13.	Health, social welfare, role of women, child and adolescent	2.395.361
2P.0.14.	Housing and settlement	12.509.301
2P.0.15.	Religion	162.200
2P.0.16.	Science and technology	306.402
2P.0.17.	Law	73.300
2P.0.18.	Government staffing and controlling	2.162.288
2P.0.19.	Politics, information, mass media and communication	84.325
2P.0.20.	Security and public order	24.000
2P.0.A.	Development subsidy to subordinate regions	0
2P.0.B.	Loan payment	0
2P.0.C.	Cash and calculation for development expenditure	0
2	TOTAL ROUTINE AND DEVELOPMENT EXPENDITURE	101.419.600



Realization APBD FY 2001
Central Java Province (Rupiah)

Code	Description	Amount
1	TOTAL EARNINGS	1.934.153.331.98
101	PART OF REMAINS FROM LAST YEAR BUDGET CALCULATION	227.875.063.013
102	LOCAL OWNED REVENUES	830.974.155.50
10201	Local tax revenues	695.365.668.215
1020101	Motorised vehicle tax	285.522.349.719
1020102	Motorised vehicle running on water tax	
1020103	Name-changed fees for motorised vehicle	401.618.831.440
1020104	Name-changed fees for motorised vehicle running on water tax	
1020105	Tax on motorised vehicle fuel	8.224.487.05
1020106	Hotel and restaurant tax	
1020107	Tax penalty and arrears	
1020108	Entertainment tax	
1020109	Advertisement tax	
1020110	Road illumination tax	
1020111	Tax on the mining of C-category mined substances (minerals)	
1020112	Tax on the collection & utilization of underground water/surface water	
1020199	Standby post	
10202	Local levies	68.104.698.657
1020201	Health service retribution	41.212.261.898
1020202	Retribusi Pelayanan Persampahan/Kebersihan	
1020203	Retribusi Penggantian Biaya Cetak KTP dan Akte Catatan Sipil	
1020204	Retribusi Pelayanan Pemakaman dan Pengabuan Mayat	
1020205	Retribusi Parkir di Tepi Jalan Umum	
1020206	Retribusi Pelayanan Pasar	
1020207	Retribusi Pengujian Kendaraan Bermotor	3.909.596.50
1020208	Retribusi Pemeriksaan Alat Pemadam Kebakaran	
1020209	Retribusi Penggantian Biaya Cetak Peta	
1020210	Retribusi Pengujian Kapal Perikanan	
1020211	Retribusi Pemakaian Kekayaan Daerah	3.930.794.70
1020212	Retribusi Pasar Grosir dan atau Pertokoan	12.171.064.305
1020213	Retribusi Tempat Pelelangan	
1020214	Retribusi Terminal	
1020215	Retribusi Tempat Khusus Parkir	
1020216	Retribusi Tempat Penginapan/Pesanggrahan/Villa	583.080.23
1020217	Retribusi Penyedotan Kakus	
1020218	Retribusi Rumah Potong Hewan	
1020219	Retribusi Pelayanan Pelabuhan Kapal	
1020220	Retribusi Tempat Rekreasi dan Olah Raga	
1020221	Retribusi Penyeberangan diatas Air	
1020222	Retribusi Pengolahan Limbah Cair	
1020223	Retribusi Penjualan Produksi Usaha Daerah	2.685.174.80
1020224	Retribusi Izin Mendirikan Bangunan	
1020225	Retribusi Izin Tempat Penjualan Minuman Beralkohol	
1020226	Retribusi Izin Gangguan	
1020227	Retribusi Izin Trayek	485.220.90
1020228	Retribusi Izin Pengambilan Hasil Hutan Ikutan	
1020229	Uang Leges	
1020230	Retribusi Izin Peruntukan Penggunaan Tanah	
1020299	Standby post	3.127.505.31
10203	Profit from local SOEs	4.323.467.42
1020301	Local owned enterprises	515.000.00
1020302	Local bank	
1020399	Standby post	3.808.467.42
10204	Other legitimate earnings	63.180.321.211
1020401	Revenues from selling local owned assets	702.407.10
1020402	Jasa Giro	10.922.751.063
1020403	Third party contribution	6.854.473.68
1020404	Penerimaan ganti rugi atas Kekayaan Daerah (TP/TGR)	10.346.200
1020405	Setoran Kelebihan Pembayaran Kepada Pihak Ketiga	



Code	Description	Amount
1020406	Denda Keterlambatan Pelaksanaan Pekerjaan Daerah	1.890.270
1020407	Angsuran Cicilan Kendaraan Bermotor	
1020408	Angsuran Cicilan Rumah Dinas	581.752.65
1020499	Pos Cadangan	44.106.700.243
103	Sharing revenues	875.304.113.464
10301	Tax sharing revenues	112.677.241.224
1030101	Pajak Bumi dan Bangunan	51.834.116.174
1030102	Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB)	9.172.174.94
1030103	Bagi Hasil Pajak Penghasilan Pasal 21	51.670.950.101
1030199	Standby post	
10302	Non-tax sharing revenues: natural resources	7.285.120.31
1030201	Iuran Hasil Hutan (IHH)	1.119.310.09
1030202	Iuran Hak Pengusahaan Hutan (IHPH)	
1030203	Iuran Tetap (Landrent)	237.164.37
1030204	Penerimaan dari Eksporasi/Iuran Eksploitasi/royalti	
1030205	Iuran Kuasa Usaha Pertambangan	
1030206	Pungutan Pengusaha Perikanan	
1030207	Pungutan Hasil Perikanan	
1030208	Minyak Bumi	
1030209	Gas	
1030210	Pemberian Hak atas Tanah Negara	5.595.903.84
1030299	Standby post	332.742.00
10303	General allocation fund post	755.341.751.923
1030301	General allocation fund	647.752.325.923
1030302	Contingent fund	107.589.426.000
1030399	Standby post	
10304	Specific allocation fund	
1030401	Specific allocation fund: Reforestation	
1030402	Specific allocation fund: Non Reforestation	
1030499	Standby post	
104	LOCAL BORROWINGS	
10401	Domestic borrowings	
1040101	Central government loan	
1040102	Bank loan	
1040103	Non bank loan	
1040104	Community loan	
1040105	Other source loan	
1040199	Standby post	
10402	Local Obligations	
10403	External borrowings	
1040301	External borrowings	
1040399	Standby post	
105	OTHER LEGITIMATE REVENUES	
10501	Revenues from Other Local Government	
10502	Revenues from provincial government	
1030104	Tax on fuel for motorised vehicle	
10503	Sources from other kabupaten/kota	
10504	Emergency fund	
10599	Others	
UKP	Cash and calculation	45.486.192.169
3	TOTAL ROUTINE EXPENDITURE (excl. cash and calculation)	1.140.864.714.86
4	TOTAL DEVELOPMENT EXP (excl. cash and calculation)	367.160.192.618
5	TOTAL ROUTINE & DEVELOPMENT EXP	1.508.024.907.486



**Realization APBD FY 2001
Kabupaten Brebes (Rupiah)**

Code	Description	Amount
1	TOTAL EARNINGS	334,850,857,928
101	PART OF REMAINS FROM LAST YEAR BUDGET CALCULATION	2,979,707,95
102	LOCAL OWNED REVENUES	14,520,907,247
10201	Local tax revenues	3,601,454,394
1020101	Motorised vehicle tax	
1020102	Motorised vehicle running on water tax	
1020103	Name-changed fees for motorised vehicle	
1020104	Name-changed fees for motorised vehicle running on water tax	
1020105	Tax on motorised vehicle fuel	
1020106	Hotel and restaurant tax	70,008,700
1020107	Tax penalty and arrears	
1020108	Entertainment tax	18,880,000
1020109	Advertisement tax	36,457,374
1020110	Road illumination tax	3,357,697,48
1020111	Tax on the mining of C-category mined substances (minerals)	67,168,399
1020112	Tax on the collection & utilization of underground water/surface water	51,242,439
1020199	Standby post	
10202	Local levies	7,518,770,20
1020201	Health service retribution	2,208,936,62
1020202	Retribusi Pelayanan Persampahan/Kebersihan	74,812,600
1020203	Retribusi Penggantian Biaya Cetak KTP dan Akte Catatan Sipil	1,144,704,00
1020204	Retribusi Pelayanan Pemakaman dan Pengabuan Mayat	
1020205	Retribusi Parkir di Tepi Jalan Umum	49,154,250
1020206	Retribusi Pelayanan Pasar	2,501,657,22
1020207	Retribusi Pengujian Kendaraan Bermotor	110,714,00
1020208	Retribusi Pemeriksaan Alat Pemadam Kebakaran	
1020209	Retribusi Penggantian Biaya Cetak Peta	
1020210	Retribusi Pengujian Kapal Perikanan	
1020211	Retribusi Pemakaian Kekayaan Daerah	601,965,74
1020212	Retribusi Pasar Grosir dan atau Pertokoan	
1020213	Retribusi Tempat Pelelangan	
1020214	Retribusi Terminal	180,931,40
1020215	Retribusi Tempat Khusus Parkir	
1020216	Retribusi Tempat Penginapan/Pesanggrahan/Villa	
1020217	Retribusi Penyedotan Kakus	
1020218	Retribusi Rumah Potong Hewan	130,782,22
1020219	Retribusi Pelayanan Pelabuhan Kapal	
1020220	Retribusi Tempat Rekreasi dan Olah Raga	143,087,86
1020221	Retribusi Penyeberangan diatas Air	
1020222	Retribusi Pengolahan Limbah Cair	
1020223	Retribusi Penjualan Produksi Usaha Daerah	
1020224	Retribusi Izin Mendirikan Bangunan	337,611,49
1020225	Retribusi Izin Tempat Penjualan Minuman Beralkohol	
1020226	Retribusi Izin Gangguan	26,013,67
1020227	Retribusi Izin Trayek	8,227,000
1020228	Retribusi Izin Pengambilan Hasil Hutan Ikutan	
1020229	Uang Leges	
1020230	Retribusi Izin Peruntukan Penggunaan Tanah	
1020299	Standby post	172,20
10203	Profit from local SOEs	1,282,329,27
1020301	Local owned enterprises	
1020302	Local bank	
1020399	Standby post	1,282,329,27
10204	Other legitimate earnings	2,118,353,37
1020401	Revenues from selling local owned assets	193,745,50
1020402	Jasa Giro	11,451,312
1020403	Third party contribution	
1020404	Penyerahan ganti rugi atas Kekayaan Daerah (TP/TGR)	
1020405	Setoran Kelebihan Pembayaran Kepada Pihak Ketiga	



Code	Description	Amount
1020406	Denda Keterlambatan Pelaksanaan Pekerjaan Daerah	
1020407	Angsuran Cicilan Kendaraan Bermotor	110,50
1020408	Angsuran Cicilan Rumah Dinas	
1020499	Pos Cadangan	1.913.046,06
103	Sharing revenues	289.838.664,117
10301	Tax sharing revenues	16.736.706,495
1030101	Pajak Bumi dan Bangunan	11.025.091,663
1030102	Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB)	954.161,576
1030103	Bagi Hasil Pajak Penghasilan Pasal 21	2.306.159,87
1030199	Standby post	
10302	Non-tax sharing revenues: natural resources	272.392,62
1030201	Iuran Hasil Hutan (IHH)	1.848,832
1030202	Iuran Hak Pengusahaan Hutan (IHPH)	
1030203	Iuran Tetap (Landrent)	
1030204	Penerimaan dari Eksporasi/Iuran Eksploitasi/royalti	6.554,706
1030205	Iuran Kuasa Usaha Pertambangan	
1030206	Pungutan Pengusaha Perikanan	
1030207	Pungutan Hasil Perikanan	
1030208	Minyak Bumi	19.568,060
1030209	Gas	
1030210	Pemberian Hak atas Tanah Negara	33.203,200
1030299	Standby post	211.217,82
10303	General allocation fund post	272.829.565,000
1030301	General allocation fund	261.335.465,000
1030302	Contingent fund	11.494.100,000
1030399	Standby post	
10304	Specific allocation fund	
1030401	Specific allocation fund: Reforestation	
1030402	Specific allocation fund: Non Reforestation	
1030499	Standby post	
104	LOCAL BORROWINGS	18.000.000,000
10401	Domestic borrowings	18.000.000,000
1040101	Central government loan	18.000.000,000
1040102	Bank loan	
1040103	Non bank loan	
1040104	Community loan	
1040105	Other source loan	
1040199	Standby post	
10402	Local Obligations	
10403	External borrowings	
1040301	External borrowings	
1040399	Standby post	
105	OTHER LEGITIMATE REVENUES	9.511.578,60
10501	Revenues from Other Local Government	
10502	Revenues from provincial government	9.511.578,60
1030104	Tax on fuel for motorised vehicle	2.451.293,38
10503	Sources from other kabupaten/kota	
10504	Emergency fund	
10599	Others	
UKP	Cash and calculation	25.674.908,260
3	TOTAL ROUTINE EXPENDITURE (excl. cash and calculation)	216.587.750,224
4	TOTAL DEVELOPMENT EXP (excl. cash and calculation)	119.080.451,354
5	TOTAL ROUTINE & DEVELOPMENT EXP	335.668.201,578



**Realization APBD FY 2001
Kabupaten Grobogan (Rupiah)**

Code	Description	Amount
1	TOTAL EARNINGS	297.211.214.425
101	PART OF REMAINS FROM LAST YEAR BUDGET CALCULATION	10.432.309.855
102	LOCAL OWNED REVENUES	18.449.539.01
10201	Local tax revenues	2.267.839.13
1020101	Motorised vehicle tax	
1020102	Motorised vehicle running on water tax	
1020103	Name-changed fees for motorised vehicle	
1020104	Name-changed fees for motorised vehicle running on water tax	
1020105	Tax on motorised vehicle fuel	
1020106	Hotel and restaurant tax	85.065.835
1020107	Tax penalty and arrears	
1020108	Entertainment tax	76.692.040
1020109	Advertisement tax	36.164.545
1020110	Road illumination tax	2.001.567.52
1020111	Tax on the mining of C-category mined substances (minerals)	16.781.740
1020112	Tax on the collection & utilization of underground water/surface water	51.567.442
1020199	Standby post	
10202	Local levies	14.107.627.250
1020201	Health service retribution	8.959.578.08
1020202	Retribusi Pelayanan Persampahan/Kebersihan	77.507.500
1020203	Retribusi Penggantian Biaya Cetak KTP dan Akte Catatan Sipil	2.805.781.50
1020204	Retribusi Pelayanan Pemakaman dan Pengabuan Mayat	420.00
1020205	Retribusi Parkir di Tepi Jalan Umum	47.507.500
1020206	Retribusi Pelayanan Pasar	854.303.41
1020207	Retribusi Pengujian Kendaraan Bermotor	139.266.00
1020208	Retribusi Pemeriksaan Alat Pemadam Kebakaran	
1020209	Retribusi Penggantian Biaya Cetak Peta	
1020210	Retribusi Pengujian Kapal Perikanan	
1020211	Retribusi Pemakaian Kekayaan Daerah	492.703.36
1020212	Retribusi Pasar Grosir dan atau Pertokoan	
1020213	Retribusi Tempat Pelelangan	
1020214	Retribusi Terminal	197.569.43
1020215	Retribusi Tempat Khusus Parkir	45.211.900
1020216	Retribusi Tempat Penginapan/Pesanggrahan/Villa	
1020217	Retribusi Penyedotan Kakus	7.935.000
1020218	Retribusi Rumah Potong Hewan	32.258.500
1020219	Retribusi Pelayanan Pelabuhan Kapal	
1020220	Retribusi Tempat Rekreasi dan Olah Raga	74.418.460
1020221	Retribusi Penyeberangan diatas Air	
1020222	Retribusi Pengolahan Limbah Cair	
1020223	Retribusi Penjualan Produksi Usaha Daerah	5.083.600
1020224	Retribusi Izin Mendirikan Bangunan	261.461.30
1020225	Retribusi Izin Tempat Penjualan Minuman Beralkohol	600.00
1020226	Retribusi Izin Gangguan	96.084.781
1020227	Retribusi Izin Trayek	4.744.400
1020228	Retribusi Izin Pengambilan Hasil Hutan Ikutan	
1020229	Uang Leges	
1020230	Retribusi Izin Peruntukan Penggunaan Tanah	5.192.500
1020299	Standby post	
10203	Profit from local SOEs	293.590.55
1020301	Local owned enterprises	60.584.350
1020302	Local bank	220.823.93
1020399	Standby post	12.182.275
10204	Other legitimate earnings	1.780.482.07
1020401	Revenues from selling local owned assets	28.900.000
1020402	Jasa Giro	1.207.153.31
1020403	Third party contribution	
1020404	Penemuan ganti rugi atas Kekayaan Daerah (TP/TGR)	25.321.500
1020405	Setoran Kelebihan Pembayaran Kepada Pihak Ketiga	



Code	Description	Amount
1020406	Denda Keterlambatan Pelaksanaan Pekerjaan Daerah	
1020407	Angsuran Cicilan Kendaraan Bermotor	
1020408	Angsuran Cicilan Rumah Dinas	
1020499	Pos Cadangan	518.607.25
103	Sharing revenues	256.867.971.053
10301	Tax sharing revenues	12.712.526.421
1030101	Pajak Bumi dan Bangunan	8.747.091.16
1030102	Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB)	914.213.92
1030103	Bagi Hasil Pajak Penghasilan Pasal 21	2.183.467.07
1030199	Standby post	
10302	Non-tax sharing revenues: natural resources	38.016.398
1030201	Iuran Hasil Hutan (IHH)	18.448.338
1030202	Iuran Hak Pengusahaan Hutan (IHPH)	
1030203	Iuran Tetap (Landrent)	
1030204	Penenmaan dan Eksporasi/Iuran Eksploitasi/royalti	
1030205	Iuran Kuasa Usaha Pertambangan	
1030206	Pungutan Pengusaha Perikanan	
1030207	Pungutan Hasil Perikanan	
1030208	Minyak Bumi	19.568.060
1030209	Gas	
1030210	Pemberian Hak atas Tanah Negara	
1030299	Standby post	
10303	General allocation fund post	244.117.428.234
1030301	General allocation fund	234.440.178.234
1030302	Contingent fund	9.677.250.00
1030399	Standby post	
10304	Specific allocation fund	
1030401	Specific allocation fund: Reforestation	
1030402	Specific allocation fund: Non Reforestation	
1030499	Standby post	
104	LOCAL BORROWINGS	3.992.790,19
10401	Domestic borrowings	3.992.790,19
1040101	Central government loan	
1040102	Bank loan	
1040103	Non bank loan	
1040104	Community loan	
1040105	Other source loan	
1040199	Standby post	3.992.790,19
10402	Local Obligations	
10403	External borrowings	
1040301	External borrowings	
1040399	Standby post	
105	OTHER LEGITIMATE REVENUES	7.468.604,30
10501	Revenues from Other Local Government	
10502	Revenues from provincial government	7.468.604,30
1030104	Tax on fuel for motorised vehicle	867.754,26
10503	Sources from other kabupaten/kota	
10504	Emergency fund	
10599	Others	
UKP	Cash and calculation	22.041.672.477
3	TOTAL ROUTINE EXPENDITURE (excl. cash and calculation)	268.501.796.436
4	TOTAL DEVELOPMENT EXP (excl. cash and calculation)	17.012.315.838
5	TOTAL ROUTINE & DEVELOPMENT EXP	285.514.112.274



Realization APBD FY 2001
Kabupaten Semarang (Rupiah)

Code	Description	Amount
1	TOTAL EARNINGS	249.690.156.332
101	PART OF REMAINS FROM LAST YEAR BUDGET CALCULATION	9.487.335.303
102	LOCAL OWNED REVENUES	19.018.775.404
10201	Local tax revenues	6.645.836.06
1020101	Motorised vehicle tax	
1020102	Motorised vehicle running on water tax	
1020103	Name-changed fees for motorised vehicle	
1020104	Name-changed fees for motorised vehicle running on water tax	
1020105	Tax on motorised vehicle fuel	
1020106	Hotel and restaurant tax	645.599.86
1020107	Tax penalty and arrears	
1020108	Entertainment tax	71.147.388
1020109	Advertisement tax	227.142.43
1020110	Road illumination tax	4.869.931.73
1020111	Tax on the mining of C-category mined substances (minerals)	15.973.440
1020112	Tax on the collection & utilization of underground water/surface water	816.041.21
1020199	Standby post	
10202	Local levies	9.511.451.890
1020201	Health service retribution	5.790.549.58
1020202	Retribusi Pelayanan Persampahan/Kebersihan	45.973.050
1020203	Retribusi Penggantian Biaya Cetak KTP dan Akte Catatan Sipil	228.576.00
1020204	Retribusi Pelayanan Pemakaman dan Pengabuan Mayat	14.709.500
1020205	Retribusi Parkir di Tepi Jalan Umum	120.907.30
1020206	Retribusi Pelayanan Pasar	1.002.541.35
1020207	Retribusi Pengujian Kendaraan Bermotor	
1020208	Retribusi Pemeriksaan Alat Pemadam Kebakaran	1.480.500
1020209	Retribusi Penggantian Biaya Cetak Peta	
1020210	Retribusi Pengujian Kapal Perikanan	
1020211	Retribusi Pemakaian Kekayaan Daerah	376.748.44
1020212	Retribusi Pasar Grosir dan atau Pertokoan	123.520.90
1020213	Retribusi Tempat Pelelangan	
1020214	Retribusi Terminal	230.885.20
1020215	Retribusi Tempat Khusus Parkir	
1020216	Retribusi Tempat Penginapan/Pesanggrahan/Villa	
1020217	Retribusi Penyedotan Kakus	
1020218	Retribusi Rumah Potong Hewan	84.207.500
1020219	Retribusi Pelayanan Pelabuhan Kapal	
1020220	Retribusi Tempat Rekreasi dan Olah Raga	234.816.16
1020221	Retribusi Penyeberangan diatas Air	
1020222	Retribusi Pengolahan Limbah Cair	
1020223	Retribusi Penjualan Produksi Usaha Daerah	15.729.000
1020224	Retribusi Izin Mendirikan Bangunan	426.548.02
1020225	Retribusi Izin Tempat Penjualan Minuman Beralkohol	
1020226	Retribusi Izin Gangguan	241.127.39
1020227	Retribusi Izin Trayek	32.750.200
1020228	Retribusi Izin Pengambilan Hasil Hutan Ikutan	
1020229	Uang Leges	
1020230	Retribusi Izin Peruntukan Penggunaan Tanah	
1020299	Standby post	540.381.78
10203	Profit from local SOEs	270.049.34
1020301	Local owned enterprises	15.673.842
1020302	Local bank	126.610.50
1020399	Standby post	127.765.00
10204	Other legitimate earnings	2.591.438.10
1020401	Revenues from selling local owned assets	
1020402	Jasa Giro	667.294.97
1020403	Third party contribution	
1020404	Penerimaan ganti rugi atas Kekayaan Daerah (TP: TGR)	
1020405	Setoran Kelebihan Pembayaran Kepada Pihak Ketiga	



Code	Description	Amount
1020406	Denda Keterlambatan Pelaksanaan Pekerjaan Daerah	
1020407	Angsuran Cicilan Kendaraan Bermotor	
1020408	Angsuran Cicilan Rumah Dinas	
1020499	Pos Cadangan	1.924.143,13
103	Sharing revenues	218.039.045.625
10301	Tax sharing revenues	17.901.809.392
1030101	Pajak Bumi dan Bangunan	8.101.722.25
1030102	Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB)	1.352.746.00
1030103	Bagi Hasil Pajak Penghasilan Pasal 21	2.110.626.01
1030199	Standby post	4.265.118,00
10302	Non-tax sharing revenues: natural resources	20.995.239
1030201	Iuran Hasil Hutan (IHH)	20.995.239
1030202	Iuran Hak Pengusahaan Hutan (IHPH)	
1030203	Iuran Tetap (Landrent)	
1030204	Penerimaan dari Eksporasi/Iuran Eksploitasi/royalti	
1030205	Iuran Kuasa Usaha Pertambangan	
1030206	Pungutan Pengusaha Perikanan	
1030207	Pungutan Hasil Perikanan	
1030208	Minyak Bumi	
1030209	Gas	
1030210	Pemberian Hak atas Tanah Negara	
1030299	Standby post	
10303	General allocation fund post	195.599.950.994
1030301	General allocation fund	187.041.467.994
1030302	Contingent fund	8.558.483,00
1030399	Standby post	
10304	Specific allocation fund	4.516.290,00
1030401	Specific allocation fund: Reforestation	4.516.290,00
1030402	Specific allocation fund: Non Reforestation	
1030499	Standby post	
104	LOCAL BORROWINGS	
10401	Domestic borrowings	
1040101	Central government loan	
1040102	Bank loan	
1040103	Non bank loan	
1040104	Community loan	
1040105	Other source loan	
1040199	Standby post	
10402	Local Obligations	
10403	External borrowings	
1040301	External borrowings	
1040399	Standby post	
105	OTHER LEGITIMATE REVENUES	3.145.000,00
10501	Revenues from Other Local Government	
10502	Revenues from provincial government	
1030104	Tax on fuel for motorised vehicle	2.071.597,12
10503	Sources from other kabupaten/kota	
10504	Emergency fund	3.145.000,00
10599	Others	
UKP	Cash and calculation	18.289.406.825
3	TOTAL ROUTINE EXPENDITURE (excl. cash and calculation)	176.023.104.361
4	TOTAL DEVELOPMENT EXP (excl. cash and calculation)	55.004.777.229
5	TOTAL ROUTINE & DEVELOPMENT EXP	231.027.881.590



**Realization APBD FY 2001
Kotamadya Surakarta (Rupiah)**

Code	Description	Amount
1	TOTAL EARNINGS	216.027.248.325
101	PART OF REMAINS FROM LAST YEAR BUDGET CALCULATION	9.564.890.69
102	LOCAL OWNED REVENUES	35.852.033.633
10201	Local tax revenues	15.880.303.712
1020101	Motorised vehicle tax	
1020102	Motorised vehicle running on water tax	
1020103	Name-changed fees for motorised vehicle	
1020104	Name-changed fees for motorised vehicle running on water tax	
1020105	Tax on motorised vehicle fuel	
1020106	Hotel and restaurant tax	5.579.260.00
1020107	Tax penalty and arrears	
1020108	Entertainment tax	1.308.556.25
1020109	Advertisement tax	967.325.15
1020110	Road illumination tax	7.734.822.40
1020111	Tax on the mining of C-category mined substances (minerals)	
1020112	Tax on the collection & utilization of underground water/surface water	290.339.90
1020199	Standby post	
10202	Local levies	16.723.167.571
1020201	Health service retribution	1.318.395.52
1020202	Retribusi Pelayanan Persampahan/Kebersihan	1.311.805.75
1020203	Retribusi Penggantian Biaya Cetak KTP dan Akte Catatan Sipil	622.558.00
1020204	Retribusi Pelayanan Pemakaman dan Pengabuan Mayat	75.380.000
1020205	Retribusi Parkir di Tepi Jalan Umum	1.045.116.00
1020206	Retribusi Pelayanan Pasar	6.346.069.94
1020207	Retribusi Pengujian Kendaraan Bermotor	
1020208	Retribusi Pemeriksaan Alat Pemadam Kebakaran	
1020209	Retribusi Penggantian Biaya Cetak Peta	234.327.30
1020210	Retribusi Pengujian Kapal Penkangan	
1020211	Retribusi Pemakaian Kekayaan Daerah	671.172.66
1020212	Retribusi Pasar Grosir dan atau Pertokoan	
1020213	Retribusi Tempat Pelelangan	
1020214	Retribusi Terminal	2.205.545.15
1020215	Retribusi Tempat Khusus Parkir	51.890.000
1020216	Retribusi Tempat Penginapan/Pesanggrahan/Villa	15.253.500
1020217	Retribusi Penyedotan Kakus	
1020218	Retribusi Rumah Potong Hewan	222.235.95
1020219	Retribusi Pelayanan Pelabuhan Kapal	
1020220	Retribusi Tempat Rekreasi dan Olah Raga	321.536.36
1020221	Retribusi Penyeberangan diatas Air	5.012.304
1020222	Retribusi Pengolahan Limbah Cair	
1020223	Retribusi Penjualan Produksi Usaha Daerah	13.300.00
1020224	Retribusi Izin Mendirikan Bangunan	1.775.473.35
1020225	Retribusi Izin Tempat Penjualan Minuman Beralkohol	
1020226	Retribusi Izin Gangguan	478.211.75
1020227	Retribusi Izin Trayek	9.884.000
1020228	Retribusi Izin Pengambilan Hasil Hutan Ikutan	
1020229	Uang Leges	
1020230	Retribusi Izin Peruntukan Penggunaan Tanah	
1020299	Standby post	
10203	Profit from local SOEs	388.992.00
1020301	Local owned enterprises	384.282.00
1020302	Local bank	4.710.000
1020399	Standby post	
10204	Other legitimate earnings	2.859.570.35
1020401	Revenues from selling local owned assets	
1020402	Jasa Giro	202.320.40
1020403	Third party contribution	63.524.200
1020404	Penemuan ganti rugi atas Kekayaan Daerah (TP/TGR)	32.117.623
1020405	Setoran Kelebihan Pembayaran Kepada Pihak Ketiga	



Code	Description	Amount
1020406	Denda Keterlambatan Pelaksanaan Pekerjaan Daerah	11,405,272
1020407	Angsuran Cicilan Kendaraan Bermotor	
1020408	Angsuran Cicilan Rumah Dinas	
1020499	Pos Cadangan	2,550,202,85
103	Sharing revenues	129,036,109,043
10301	Tax sharing revenues	16,741,459,519
1030101	Pajak Bumi dan Bangunan	8,665,349,33
1030102	Bea Perolehan Hak Atas Tanah dan Bangunan (BPHTB)	4,853,955,04
1030103	Bagi Hasil Pajak Penghasilan Pasal 21	3,222,155,13
1030199	Standby post	
10302	Non-tax sharing revenues: natural resources	472,539,17
1030201	Iuran Hasil Hutan (IHH)	1,422,179
1030202	Iuran Hak Pengusahaan Hutan (IHPH)	
1030203	Iuran Tetap (Landrent)	444,989,22
1030204	Penerimaan dari Eksporasi/Iuran Eksploitasi/royalti	
1030205	Iuran Kuasa Usaha Pertambangan	
1030206	Pungutan Pengusaha Perikanan	
1030207	Pungutan Hasil Perikanan	
1030208	Minyak Bumi	
1030209	Gas	
1030210	Pemberian Hak atas Tanah Negara	
1030299	Standby post	26,127,766
10303	General allocation fund post	111,630,284,000
1030301	General allocation fund	111,630,284,000
1030302	Contingent fund	
1030399	Standby post	
10304	Specific allocation fund	191,826,35
1030401	Specific allocation fund: Reforestation	
1030402	Specific allocation fund: Non Reforestation	
1030499	Standby post	191,826,35
104	LOCAL BORROWINGS	
10401	Domestic borrowings	
1040101	Central government loan	
1040102	Bank loan	
1040103	Non bank loan	
1040104	Community loan	
1040105	Other source loan	
1040199	Standby post	
10402	Local Obligations	
10403	External borrowings	
1040301	External borrowings	
1040399	Standby post	
105	OTHER LEGITIMATE REVENUES	41,574,214,958
10501	Revenues from Other Local Government	
10502	Revenues from provincial government	10,345,485,091
1030104	Tax on fuel for motorised vehicle	
10503	Sources from other kabupaten/kota	
10504	Emergency fund	
10599	Others	31,228,729,867
UKP	Cash and calculation	16,704,896,660
3	TOTAL ROUTINE EXPENDITURE (excl. cash and calculation)	189,826,091,133
4	TOTAL DEVELOPMENT EXP (excl. cash and calculation)	19,511,284,638
5	TOTAL ROUTINE & DEVELOPMENT EXP	209,337,375,771