

**Consistency Analisis Between Regional Development Work Plan Document,
The Provisional Budget Ceiling, and Priority, As Well As Budget Revenue and
Spending Areas in Magelang City Government**

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Abstract: *The lack of information related to the resources owned by the government caused the Government has to do planning and budgeting properly. Development planning in the form of a document will be useless if it is not linked to budgeting. The consistency between planning and budgeting documents is indispensable so that the development goals can be achieved optimally. However, in reality, it is still often a planning document has not fully become a guide for the next process, namely budgeting. Therefore, this research analyzes the consistency level between planning and budgeting documents as follows RKPD, KUA, PPAS, and APBD. Furthermore, this research aims to explore more in-depth the inconsistencies between planning and budgeting. This research uses a qualitative method, and the objective of the study is Magelang City Government. The informants of this research are employees that directly involved in planning and budgeting. Data analysis results show that there are inconsistencies in 2014 and 2015. The process that needs to be concerned is the APBD process preparation in which according to the data analysis becomes the most susceptible process of inconsistency. There are several factors leading to inconsistencies include low understanding of planning and budgeting from the executive, legislative, society and DPRD intervention, lack of joint commitment from stakeholders and policymakers, the use of different applications, there are no clear sanctions in case of inconsistency, lack of attention to the consistency of performance indicators as well as policies from the central government that are often late to deliver.*

Keywords: *consistency, planning, budgeting.*

Abstract: *Kurangnya informasi yang terkait dengan sumber daya yang dimiliki oleh pemerintah menyebabkan Pemerintah harus melakukan perencanaan dan penganggaran dengan benar. Perencanaan pembangunan dalam bentuk dokumen tidak akan berguna jika tidak dikaitkan dengan penganggaran. Konsistensi antara dokumen perencanaan dan penganggaran sangat diperlukan agar tujuan pembangunan dapat tercapai secara optimal. Namun, kenyataannya, masih sering dokumen perencanaan belum sepenuhnya menjadi panduan untuk proses*

selanjutnya, yaitu penganggaran. Oleh karena itu, penelitian ini menganalisis tingkat konsistensi antara dokumen perencanaan dan penganggaran sebagai berikut RKPD, KUA, PPAS, dan APBD. Selanjutnya, penelitian ini bertujuan untuk menggali lebih mendalam ketidakkonsistenan antara perencanaan dan penganggaran. Penelitian ini menggunakan metode kualitatif, dan tujuan penelitian ini adalah Pemerintah Kota Magelang. Informan penelitian ini adalah karyawan yang terlibat langsung dalam perencanaan dan penganggaran. Hasil analisis data menunjukkan bahwa terdapat inkonsistensi pada tahun 2014 dan 2015. Proses yang perlu diperhatikan adalah persiapan proses APBD yang menurut analisis data menjadi proses inkonsistensi yang paling rentan. Ada beberapa faktor yang menyebabkan inkonsistensi termasuk rendahnya pemahaman tentang perencanaan dan penganggaran dari intervensi eksekutif, legislatif, masyarakat dan DPRD, kurangnya komitmen bersama dari pemangku kepentingan dan pembuat kebijakan, penggunaan aplikasi yang berbeda, tidak ada sanksi yang jelas dalam kasus inkonsistensi, kurangnya perhatian pada konsistensi indikator kinerja serta kebijakan dari pemerintah pusat yang sering terlambat disampaikan.

Kata Kunci : *konsistensi, perencanaan, penganggaran.*

1. Introduction

Problem Formulation

Good state financial management requires a good plan. Planning has a vital role in the achievement of development goals at the regional and national scale. Local governments as a part of the government need a plan to achieve the goal in allocating resources in local government budgets. Budgeting is an essential instrument for the government to set priorities for the development programs at the local level.

Moreover, the final result of the planning and budgeting process for a year is APBD documents. Planning and budgeting are closely related and should be realistic, targeted and synchronized. Therefore, government support is required in the elaboration of comprehensive frameworks and budgets. In achieving this matter, the government drafted the constitution Number 17 in 2003 ON State Finance and Constitution Number 24 the year 2004 regarding National Development Planning System. Both laws mandate the continuity and harmonization between planning and budgeting to achieve the established development goals.

The budgeting process begins with the preparation of the General Budgetary Policy (KUA) as well as the Provisional Budgeting Priorities and Ceiling (PPAS). This is known after the information on the availability of the budget indicative budget indication. KUA and PPAS serve as a preliminary APBD discussion document which is used as a tool to bridge between planning with policy and budgeting draft based on the availability or budgeting ceiling. Furthermore, KUA and PPAS that has been agreed to use as the guidance for Regional Proposed Budget (RAPBD) that turns into Regional Government Budget (APBD).

The planning and budgeting documents (RKPD, PPAS, and APBD) should be consistent. This is expected to improve local government performance in financial management and public services. The failure in maintaining the consistency of these three documents may cause in inefficiencies in achieving priority targets and regional development targets, the performance of public services and ultimately risking the credibility of local governments in carrying out national development priority in regional development formulation priorities (Khusnaini, 2009).

Development issues regarding inconsistencies and synchronization of planning and budgeting documents have occurred for a long time ago. Therefore, the President issued a draft Presidential Instruction (Inpres) on the consistency of planning and budgeting. President Jokowi said that government does not want to iterate the previous tradition namely planning and budgeting that often experiencing the lack of synchronization and inconsistency that the goal of development is not achieved (www.pikiran-rakyat.com).\

Based on the explanation above, this research aims to analyze the consistency between planning and budgeting documents as follows content and substance of RKPD, KUA, PPAS as well as APBD regarding alignment of nomenclature and performance indicators and identify factors causing inconsistencies between those documents. Furthermore, this research took a study in on Magelang City Government located in Central Java Province.

2. Literature Review

Regional Planning

Planning generally interpreted as an organizational way in setting the organizational goals and targets. Planning includes activities which are strategic, tactical and involve the operational aspects (Mardiasmo, 2002). Whereas, regional planning development is defined as a decision-making process on regional development policies and programs by the provincial governments or local governments (Bastian, 2006).

Regional development planning is regulated explicitly in Law Number 25 the Year 2004 regarding National Development Planning System (SPPN). These laws regulate the scope of regional planning and the procedures for the preparation of regional planning documents. This law also regulates the scope of regional planning and the procedures for the preparation of regional planning documents. In article 1, paragraph 1 of Law Number 25 the Year 2004 said that planning is a process to determine the right action in the future through a sequence of options by considering the availability of the resources.

Budgeting

Budgeting is a financial plan that consists of cost planning, the amount and how to obtain it. (Mardiasmo, 2002). Budgeting is the process of preparing statements regarding estimate the target during a specified period stated in financial size (Bastian, 2006). Budgeting is the link between planning and controlling which is the realization of a commitment to implement short and medium plans that contain the things to do and the required resource allocation in a year (Jones and Pendlebury, 2000). Based on the definitions above, it can be concluded that budgeting is a systematic financial plan and shows the allocation of human resources, materials and other resources required for a certain period in financial size.

Budgeting in public sector refers to the preparation of the Regional Government Budget (APBD). According to the rules of law in law number 17 of 2003, Regional Government Budget is an annual financial plan of local government approved by the Regional House of Representative. Regional Government Budget is a depiction of the

real needs of the government agreed with the Regional House of Representatives which is oriented to the public interest. Regional Government Budget becomes the basis to the government to perform the regional development.

Planning and Budgeting Process

The budgeting process is unable to separate from the planning process. The development planning flow according to Law number 25 in the year of 2004 begins with the preparation of the long-term planning (25 years) which is explained in the medium-term planning (5 years) and the short-term planning (1 year). Budgeting begins with the preparation of the General Budgetary Policy and the preparation of Priorities as well as Interim Budget Priorities and Funding Ceilings (PPAS) which refers to the Local Government Work Plan (RKPD).

Local Government Work Plan (RKPD)

Based on Law number 25 in the year 2004, Local Government Work Plan is one of the developments of planning documents required by the local government to be compiled annually. Local Government Work Plan is detailed, and it is annual operational planning.

Local Government Work Plan can be stated as a practical and operational planning document because it is more directed to the program formulation and activities in details along with indicators and performance targets for each program and activity. Also, Local Government Work Plan also contains an estimate of the funding requirements for each program and activity along with the unit or sections that will work and take responsibility for their implementation.

Local Government Work Plan preparation involves the society to participate in this planning process. Society involvement can be seen in the process of the Forum Group Discussion (FGD) which is raising a particular theme that becomes a regional issue. Also, society involvement can be seen during the Community consultations on development planning (Musrenbang) at the urban village, sub-district and district.

Local Government Work Plan has the following positions and functions as follows (Bastian, 2006):

- As a reference in the preparation of General Budgetary Policies and Provisional Budget Priorities and Funding Levels.
- Numbers of programs and activities of all Local Government Work Unit in the respective province and district.
- According to the position and function above, Local Government Work Unit has a vital position in planning. Local Government Work Unit correlates medium and long-term plan documents with the budgeting.

General Budgetary Policies – Provisional Budget Priorities and Funding Levels

Local Government Budget requires strategy, policy, and priorities. This is stated in the General Budgetary Policies and Provisional Budget Priorities and Funding Levels. The preparation of General Budgetary Policies and Provisional Budget Priorities and Funding Levels done after the process of preparing the Local Government Work. The initial draft of Provisional Budget Priorities and Funding Levels is made by the Regional Government Budget Team (TAPD) based on the Memorandum of Understanding of the general policy of the Local Government Budget. Based on Article 83 of Permendagri no 13 of 2006, the regional head drafted the General Budgetary Policies' draft based on Local Government Work and the guideline for the preparation of Local Government Budget which has determined by the Minister of Home Affairs annually. The General Budgetary Policies draft contains measurable performance targets of programs to be undertaken by local governments accompanied by projected regional revenues, local expenditure allocations, sources and the use of financing accompanied by underlying assumptions. The programs included in General Budgetary Policies (KUA) are aligned with the development of government priorities.

As stated in Permendagri no 13 on the year of 2006, Interim Budget Priorities and Funding Ceilings is the priority and benchmark design of the Regional Device Work Unit (SKPD) for each program as a reference in preparing Local Government Budget

(APBD) before it is being negotiated by the Local Legislative Assembly (DPRD). The substance of the Interim Budget Priorities and Funding Ceilings draft covered the priority sequence of programs and activities based on the General Budgetary Policies (KUA) and budget ceilings by the government, organization and based on indirect and direct spending groupings. This is stated in the General Budget Policies Memorandum of Understanding between the local head and Local Legislative Assembly (DPRD).

Based on the explanation above, priority setting does not only include the essential decisions but also determines the scale or ranking of programs and activities to do among others activities. The priority is based on the fulfillment of society needs, which is known during the Development Planning Deliberation (Musrenbang) process. The purpose of the program and activity priority is the fulfillment of society needs based on priority scale and resource utilization economically, efficiently and effectively. The existence of a priority scale will be able to reduce the risk and uncertainty of achievement of regional development goals.

Local Government Budget (APBD)

APBD is the annual financial plan of local government approved by DPRD. This is stated in Permendagri no 13 of 2006. Besides, the Local Government Budget reflects budget allocations to implement programs and activities. Development plans that receive funding allocations are reflected in Local Government Budget expenditure items. The discussion process of Local Government Budget by legislative discussion.

Local Government Budget is one of the annual documents. Therefore, the APBD describes the detailed plans of government revenues and expenditures to be accounted for the public. Based on Law Number 17 the Year 2003, APBD is prepared following the needs of government administration and local revenue capability and guided by Local Government Work Plans to realize the achievement of the purpose of the state.

The relation of the Budgeting Document and Planning Document

Planning and budgeting is a series of activities. The existence of the link between planning and budgeting becomes a necessity as mandated in the legislation. The

development planning is a reciprocal process between planners and planners with a very plural public (Bastian, 2006). Based on the explanation above, it can be stated that each region will have different issues. Different development plans should follow different problems along with budget allocations following development planning priorities. This requires efforts to align the planning and budgeting mechanisms

In the aspect of planning and budgeting, in accordance with Government Regulation (PP) No. 58/2005 on Regional Financial Management, the arrangement on planning aspect is directed to make the whole process of Local Government Budget (APBD) as much as possible to show the background of decision making in determining general policy direction, priority scale and determination allocation and distribution of resources by involving community participation.

Efforts to ensure linkages and consistency between planning and budgeting need to take these following points below (Bastian, 2006):

- The amount of the financial resources or indicative budget ceiling is known as a factor to be considered in the deliberations of development planning (Musrenbang) of the urban village, sub-district, Local Government Work Unit forum, and district development planning.
- The priority of activities for each Local Government Work Unit has the same formation since the Local Government Work Plan's result being announced, Local Government Work Plans to the Work Plan and Budgeting of the Local Government Work Unit.
- Local Government Work Plan and the draft of Local Government Department Plan based on the result of the district or provincial Musrenbag and result of Local Government Work unit's forum become the primary reference in formulation and discussion of the general policy of Local Government Budget as well as priority and Local Government Work Unit ceiling budget.
- Assembly at Provincial and local governments understand that the supervision and consistency of priority activities resulting from participatory planning while undertaking budgeting activities is required;

- Assembly at Provincial and local governments understand that the monitoring and consistency of priority activities resulting from participatory planning while conducting budgeting activities is required;
- An official explanation from the government should accompany any material inconsistencies with participatory planning results and/or Assembly at Provincial (principle of transparency and accountability in good governance).

Consistency

The definition of consistency based on the Indonesian Dictionary (KBBI) is the determination and stability in action; fullness. Consistency is a translation of the word consistency derived from consistent words containing always behaving in the same way, having the same opinion, standard, etc. (Advanced Learner's Dictionary, 2005).

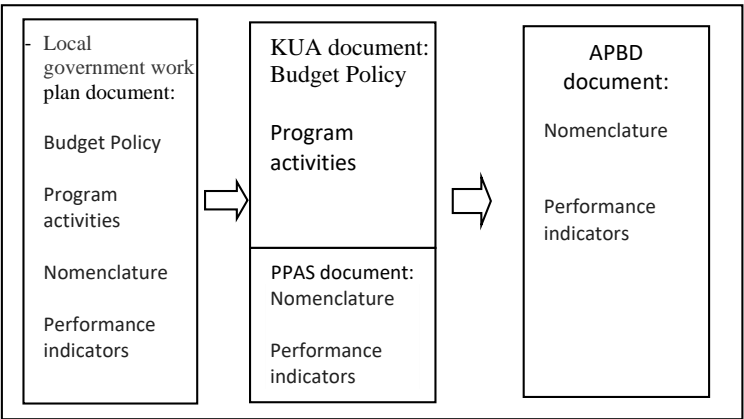
Following the mandate of legislation, regional development planning is structured to ensure the linkage and consistency between planning, budgeting, implementation, and oversight. Consistent in this research is the suitability and synchronization between documents. This is shown in the following picture:

Based on Law No. 25 of 2004, Permendagri No 13 of 2006, Permendagri No 54 of 2010, the consistency of RKPD, PPAS and APBD documents can be seen from the following criteria:

- There is similarity of program and activity nomenclature to RKPD, PPAS and APBD documents.
- There is conformity of performance indicators for both outputs, and indicative ceilings from the planned activities in RKPD, PPAS and APBD documents

Picture 1

Illustration of the relations between RKPD, KUA, PPAS, and APBD



Previous Research

Mulyanto and Rutiana (2009) in their research in Palopo, Semarang, Klaten, Nagan Raya, Aceh Jaya, Simalungun, Malang, and Probolinggo regencies generally found that regulatory, systematic and KUA systematics have high consistency values. The lowest consistency of document content by regulation is RKPD. Regarding conformity of the program and the highest consistency activity is on the document PPAS to APBD. The lowest consistency is in RKPD documents with APBD. Regarding conformity of priority areas with national priorities in general, national issue accommodation into RKPD documents shows a high result at 80%. However, in the process of planning and budgeting policy, there are often inconsistencies. Regarding the consistency of the budget size, generally the correlation between the budget planning document and the budget in the low category. The highest consistency is in the PPAS and APBD documents and the lowest on RKPD and APBD documents. This research uses a quantitative method.

Fitry (2012) conducted research entitled "Analysis of Planning Consistency and Budgeting Area Health Lubuk Linggau in 2010." The result of this research shows that there is an inconsistency between RPJPD and RPJMD documents. Moreover, there is

a consistency, but there are some priority programs that are not included in the RKPD in Lubuk Linggau. As for the level of SKPD which became the objective of the research, namely the Health Office, there is consistency between RPJMD documents and the Health Office's strategic plan. In the strategic plan and work plan of the Health Department shows a consistency level of 94.44%. The level of consistency between RKPD and DPA of the Health Office shows a reasonably high percentage of 91.04%. However, the level of consistency of RPJMD and DPA of the Health Office is still low at 32.84%. The causes of inconsistency are due to lack of commitment from stakeholders and policymakers, the lack of quality planners and budgeting officials, the existence of policies from overlapping centers as well as the lack of attention from the regional heads.

Nugrohowati (2015) conducted a study in Yogyakarta Special Region Government (DIY) and found that consistency of planning and budgeting in 2015 tended to be lower than in previous years. In her research, she found In this research Nugrohowati found the level of consistency RKPD to RPJMD of 100% in SKPD Food and Dissemination Agency (BKPP) DIY and 85% at the Regional Personnel Agency (BKD) DIY, consistency of PPAS toward RKPD in BKPP of 99.04% and 52, 50% in BKD DIY, consistency of APBD to PPAS 99.04% in BKPP DIY and 98.78% in BKD DIY. There are several causes of the low level of consistency in DIY government due to the policy of the regional head, the policy of the central government, the scrutiny by the Local Government Budget Team (TAPD), the DPRD intervention, natural disasters, the use of different applications and redesign policies.

3. Research Design

Rationality of the Research Objects

This research analyzes RKPD, KUA, PPAS and APBD documents on work units at Magelang City Government. The writer chooses Local Government Work Units (SKPD) at the Magelang City Government except SKPD intervened by policyholders with upper-limit of indicative ceilings and activity interventions as the objective of the study. Based on the initial interviews, SKPD intervened in both the program, its

activities and the indicative ceiling is the sub-district and village office. Also, the SKPD that has changed into the Regional Public Service Agency (BLUD) is unable to use as the objective of the research because it has only 1 (one) activity. Therefore, the selected object is 25 SKPD.

Data Collection Types and Procedures

The writer uses primary and secondary data. The primary data is directly collected from the objective of the research by the interview. The selected informants are officials or employees directly involved in the process of preparing the planning and budgeting documents.

This study uses secondary data obtained from planning documents as follows the RKPD starts from 2014 to 2015. Moreover, the writer uses budgeting documents namely KUA document from 2014 to 2015, PPAS from 2014 to 2015 and APBD from 2014 to 2015.

Collecting Data Techniques

The writer uses field research as the collecting data techniques. Moreover, the study is done by visiting the objective of the study directly to their house in Magelang City Government.

Documentation

This method is done by studying the relevant data and information namely planning and budgeting documents. The writer uses Local Government Work Plans (RKPD), Local Government Department Work Plan (Renja SKPD), General Budgetary Policies (KUA), Interim Budget Priorities and Funding Ceilings (PPAS), Local Government Budget (APBD), Local Government Department Budget and Work Plan (RKA SKPD) as the documents. Those documents are being analyzed using a matrix and assessment.

Interview

An interview is a technique of data collection conducted by conducting a question and answer directly to the parties who have information and authority to provide data. The purpose of the interview is to answer the second research question, namely the factors causing inconsistencies between RKPD, KUA, PPAS, and APBD. Interviews are conducted with the officials who drafted the planning and budgeting documents. Also, informants should also understand the process of preparing planning documents and budgeting. The interviews are conducted by using semi-structured interview techniques.

Data Analysis

This research will be analyzed by knowing the consistency of nomenclature and performance indicators between RKPD, PPAS, and APBD through the consistency criteria between documents. Furthermore, consistency analysis is formulated using the consolidated activity table. The consolidated activity table is compiled by comparing two documents, namely the integration between the following documents:

- Integration of RKPD with KUA
- Integration of RKPD with PPAS
- Integration of PPAS with APBD
- Integration of RKPD with APBD

After consolidation is done between the documents, scoring or assessment is done by analyzing the consistency of the criteria used in this research. Assessment methods that are widely used in the government environment in Indonesia derived from the Regulation of the Minister of Administrative Reform and Bureaucracy Reform (Permenpan-RB) No. 25 of 2012 jo. Permenpan-RB Number 20 of 2013 on the Implementation of Performance Accountability Evaluation of Government Institution Performance. Therefore, this research adopted a scoring system in Permendagri Number 25 the Year 2012 as follows:

Table 1
Consistent Assessment Table

Measured Items	Scores	Glossary
nomenclatures	0	If the nomenclature listed is not the same or inconsistent
	0,50	If the nomenclature listed is the same or consistent
Performance Indicators (Input and Output)	0	If the performance indicators listed both input and output are inconsistent.
	0,25	If there is one component (input or output) is consistent
	0,50	If the performance indicators listed both input and output are consistent.

Based on the table above, it can be seen the assessment system of activity. The total value to be obtained by a maximum consistent activity is 1 (one). After getting the value of each activity, the writer sums to find the total score, which is used to measure the level of consistency. The consistency of activities is measured by comparing the total number of scores obtained by the number of scores that should be obtained.

Consistency Activity

$$= \frac{\text{number of scores obtained}}{\text{total scores}} \times 100\%$$

After the percentage of consistency, the level is obtained, and the total consistency level of SKPD is done, the interpretation of the final result according to Permenpan-RB Number 25 the Year 2012 as follows:

Table 2
Qualitative Interpretation Following Permenpan-RB Number 25 of 2012

No	Percentage scores	Category	interpretation
1	85% - 100%	AA	Satisfy
2	75% - 85%	A	Very Good
3	65% - 75%	B	Good
4	50% - 65%	CC	Fair
5	30% - 50%	C	Inadequate
6	0% - 30%	D	Unacceptable

Source: Permenpan RB Number 25 the Year 2012

The above table is used to determine the interpretation of the degree of consistency between documents. After the interpretation of the results, it will show the categorization of data analysis performed.

Interview results are presented in written form or transcribed. Moreover, after obtained the transcription results, the writer does the coding toward the interview result. Furthermore, after obtained the coding from the overall results, the coding is grouped into sub-themes and themes based on the theme of the research.

Testing Data

According to Moleong (2009), the validity of data is a concept used in qualitative approaches that are updated from the concept of validity (validity) and reliability (reliability) according to a quantitative approach. In qualitative research, the validity

of data is not the same as the validity in quantitative research. Data reliability in qualitative research means that the research approach will be consistent when it is used by other researchers as well as in the different projects (Cresswell, 2014).

Sugiyono (2010) states that the criteria for testing the validity of data in qualitative research are including test the degree of trust or credibility, dependency dependence, and certainty. In this study, researchers only conducted credibility and certainty because only two of these tests are possible to be done by researchers.

Testing of credibility in this research is done by doing triangulation data. Triangulation of this data by comparing the results obtained between document analysis and interview results. The results of the two data collection methods are compared to see whether the results obtained mutually support in one another or not. Also, to do the triangulation of interviews and document analysis, triangulation observers are also observed by conducting discussions with other researchers acting as observers. The researcher does a triangulation of this observer in hopes that other researchers may provide some suggestion in data collection.

Confirmability testing aims to be confirmed by other researchers by attaching data on the research reports to find the ability to check the other research. Therefore, after the interview is done, there will be a review transcription and confirmation to the informant. Researchers confirmed on nine informants. Informants have stated that transcription results are consistent with what they have submitted during the interview.

Analysis and Discussion

In each document, there are two expenditure group structure for both indirect and direct expenditures. The focus of this study is on the direct expenditure group without adding the expenditure assistance, either from central government or provincial government. This is because the direct expenditure group is the most frequently experienced inconsistency. However, financial assistance is not including the data analysis.

Consistency Level Planning Analysis and Budgeting at Magelang City Governance

a. Consistency Level Analysis of RKPD and KUA Documents

The analysis of RKPD and KUA documents is undertaken to determine consistency regarding priority program policies determined by the Magelang City Government in the year concerned. What the analysis of RKPD and KUA documents analyzes is limited to predetermined priority program nomenclature, not to the indicative ceiling and output of the program. This is due to the limited data contained in KUA documents.

Table 3 Consistency of RKPD-KUA Year 2014-2015

Years	RKPD	KUA
2014	4 priorities 24 Programs	4 priorities 24 Programs
2015	7 priorities 28 Programs	7 priority 28 Programs

The table above shows the consistency level of RKPD-KUA documents from 2014 and 2015 is 100%. This can be interpreted that the RKPD document has become a reference in the preparation of KUA documents in 2014-2015.

b. Consistency Level Analysis of RKPD and PPAS Documents

Overall, the consistency level of Local Government Work Plan (RKPD) and Interim Budget Priorities and Funding Ceilings (PPAS) is quite high. The consistency level of RKPD and PPAS document is 94.97% or entered in the satisfactory category in 2014. This can be seen in the appendix. The level of consistency that falls into the satisfactory category indicates that the RKPD document has become a reference in the process of drafting the PPAS so that the consistency level is categorized as satisfactory. This can be seen in the following table:

Table 4
Consistency of RKPD-PPAS 2014-2015

Explanation	2014	2015
Inconsistency	94,97%	97,17%
The number of Consistent Activities	98,81% (1.583 Keg)	99,27% (1.757 Keg)
Consistent indicative budget ceiling	Rp.161.546.056.500	Rp.200.078.852.000

Based on the table above, the overall consistency rate increased to 97.17% or entered in the satisfactory category in 2015. This can be seen in Appendix 4. Consistency levels are up 2.2%, from 94.97% in 2014 to 97.17% by 2015. This shows the serious concern of the Magelang City Government about the importance of consistency among the documents.

c. Consistency Level Analysis of PPAS and APBD Documents

Overall, the consistency level of PPAS and APBD documents is categorized as sufficient. In 2014, the consistency level of documents of PPAS and APBD was 53.10%. The consistency level of PPAS-APBD documents considerably decreased from the consistency level of the RKPD-PPAS document. This is shown in the following table:

Table 5
Consistency of PPAS-APBD in 2014-2015

Explanation	2014	2015
Inconsistency	53,10%	62,95%
The number of Consistent Activities	76,80% (1.400 Keg)	79,56% (1.757 Keg)
Consistent indicative budget ceiling	Rp.57.341.936.000	Rp.38.248..394.000

The table above shows that by 2015, the overall consistency rate has increased from 2014 to 62.95% or is categorized as sufficient. In 2015 there is an increase in the consistency rate of 9.85%, from 53.10% in 2014 to 62.95% in 2015. However, the consistency level in both years is still categorized as sufficient. Many factors that are the cause of the low level of consistency of PPAS-APBD documents.

It is seen from the number of activities, in 2015 increased from 2014 to 79.56%. However, the amount of consistent indicative ceiling is decreased.

d. Consistency Level Analysis of RKPD and APBD Documents

Overall, the consistency level of RKPD and APBD documents is sufficient. In 2014, the consistency level of PPAS and APBD documents was 52.86%. This can be seen in the appendix. The level of consistency of RKPD-APBD documents considerably decreased from the previous analysis of 94.97% for RKPD-PPAS and 53.10% for RKPD-APBD.

Table 6

Consistency of RKPD-APBD 2014-2015

Explanation	2014	2015
Inconsistency	52,86%	62,95%
The number of Consistent Activities	77,27% (1.414 Keg)	79,80% (1.575 Keg)
Consistent indicative budget ceiling	Rp.42.813.188.000	Rp.32.648.337.000

The analysis of RKPD and APBD documents in 2015, increased by 9.95% compared to the previous year. The overall consistency of RKPD and APBD documents is 62.81%. This shows the seriousness of Magelang City Government in improving the level of consistency in Magelang City.

It is seen from the consistent number of activities, 2015 had changed from 2014. The number of consistent activities in 2015 was 79.80%, while in 2014 was 77.27%.

However, regarding consistent indicative ceiling is Rp. 42,813,188,000, - in 2014 and decreased in 2015 which is only Rp. 32.648.337.000, -

Factors that May Cause Inconsistency

Analysis of RKPD, PPAS, and APBD documents indicates inconsistencies. This inconsistency will affect the achievement of regional development goals. After in-depth interviews with informants, it can be concluded about the factors causing inconsistency in Magelang City Government as follows:

a. Lack of information in planning and budgeting

The parties involved in the planning and budgeting process have not understood about planning and budgeting, either in the process of implementation or substance. Parties involved in the planning and budgeting process, both the executive, the legislature and the society that should understand the planning and budgeting correctly to obtain the formulation of programs and activities for the achievement in the development purposes.

b. The intervention of DPRD members

DPRDs that have the right as executive oversight often use the right to intervene during the budgeting process. This often leads to high deviations in APBD documents.

c. Lack of commitment from stakeholders and policymakers.

Often the stakeholders, consisting of the society, the executive and legislative, are concerned only with the interests of the group. They are no longer take their attention to the interests of the macro. This causes them to often take shortcuts for their activities to be included in the APBD documents even though they are not going through the correct process as through the planning process. Stakeholders and policymakers are less committed to maintaining the consistency of planning and budgeting.

The Use of Different Applications and Less Accommodating Needs

The use of different applications between planning and budgeting is tough for SKPD because it will take time to perform the same data entry in two different applications. Also, existing applications have not been able to meet the expected data needs. The applications used in the planning process have not been able to accommodate community proposals that arise during Musrenbang. New planning applications can be used at the time of proposing the work plan of SKPD. This will make stakeholders unable to monitor the proposal easily during Musrenbang, whether SKPD can accommodate the proposal or postponed.

a. There is No Clear Sanctions in Case of Inconsistency

Consistency is a mandate in the laws and regulations of Permendagri No. 13 of 2006 and Permendagri 54 of 2010, as well as other regulations governing planning and budgeting. Consistency between the planning and budgeting documents is of concern when the APBD evaluation is carried out in the province. However, there is no follow-up from the higher government, either central or provincial government, and if it is in an area, there is inconsistency. The existing legislation has not set about rewards and sanctions if a region experiences consistency or inconsistencies in planning and budgeting documents.

b. Lack of Attention To The Consistency of Performance Indicators In SKPD

When proposing activities, SKPD does not pay attention to performance indicators on its output. SKPD only focuses on input only or indicative ceiling amount. In conducting their proposals are not based on performance-based budget and the proposed output is always changing between documents with each other.

c. Policy of the Central Government

Central and provincial governments often create policies that must be implemented by local governments. But often the central and provincial governments pay less attention to the difficulties experienced by the region. Besides, the central government's policy emerged not during the planning process but emerged during the budgeting process. This led to inconsistencies in planning and budgeting documents.

4. Conclusions and Suggestions Conclusion

4.1 Conclusion

Based on data analysis, both from the interview and from the document planning and budgeting, it can be concluded as follows:

- a. In 2014 and 2015 in Magelang City, there are inconsistencies in planning and budgeting documents in RKPD, PPAS and APBD documents.
- b. The analysis of RKPD and KUA documents only analyzes the policy of priority programs of the year regarding their nomenclature. In the Year 2014 and Year, 2015 analysis results show the level of consistency of 100% or enter the category satisfactorily.
- c. Analysis of RKPD and PPAS documents in 2014 and 2015 falls into the satisfactory category. The consistency level of RKPD and PPAS documents in 2014 is 94.97% and in 2015 is 97.17%. The consistent number of activities (nomenclature) is 1,583 activities or 98.81%, and there is 85.33% which has consistency from the nomenclature-input-output side in 2014. While in 2015, an increase of 99.27% or 1,757 activities whose nomenclature is consistent. However, when looking from the aspect of nomenclature-input-output, there are 1,609 activities or 90.90%. Based on its indicative ceiling, the consistent Rp.161.546.056.500, - in 2014 and Rp.200.078.852.000, - in 2015.
- d. The consistency level of PPAS and APBD documents in 2014 was 53.10% and in 2015 increased to 62.95%. The consistency level analysis in 2014 and 2015 is categorized as sufficient. Meanwhile, when viewed from the number of activities consistent, in 2014 there are 1400 of 1823 existing activities. However, of the 1400 activities that have the same nomenclature, there are only 157 activities or 8.61% which have consistency regarding nomenclature-output-input. By 2015, there are 1,569 or 79.56% of the activities that are nomenclature consistent and only 389 or 19.73% of activities consistent from the nomenclature-output-input side. When viewed from a consistent indicative

ceiling, the consistent is Rp.57.341.936.000, - in 2014 and Rp.38.248.394.000, - in 2015.

- e. RKPD and APBD document analysis in 2015 is higher than 2014. By 2014, the consistency level of RKPD and APBD documents is 52.86%. By 2015, the consistency rate has increased to 62.81%. The number of activities consistent from the nomenclature aspect in 2014 is 77.27%, or there are 1,414 activities. However, when viewed from the consistency of nomenclature-output-input there are 152 activities or 8.31%. As for the consistency of indicative budget ceiling, in 2014 amounting to Rp.42.813.188.000, - and in 2015 amounted to Rp.32.648.337.000, -.
- f. Analysis of RKPD, PPAS and APBD documents indicates that there is a high deviation in the APBD document compared to other documents. This can be seen from the analysis of RKPD-APBD and PPAS-APBD documents in 2014 and 2015 that enter in enough categories. The process of APBD is the most vulnerable process of inconsistency.
- g. At the SKPD level, the Public Works Department has a consistency level that falls into very fewer categories during 2014 and 2015. This is mainly because capital expenditure activities at the DPU are most vulnerable to inconsistencies caused mainly by intervention factors from the Regional Representative Assembly.
- h. Factors causing inconsistencies between these documents are:
 - Lack of understanding in planning and budgeting for both from the executive, legislative and society.
 - The intervention of DPRD members, especially at the APBD drafting process, may lead to inconsistencies in planning and budgeting.
 - Lack of joint commitment of stakeholders and policymakers to maintain consistency of planning and budgeting for the achievement of development objectives.

- Use of different applications during the planning and budgeting process and fewer applications can accommodate needs from the beginning of the planning process to budgeting
- There is no clear sanction in case of inconsistency and lack of guidance from the central government or provincial government.
- The lack of attention to the consistency of performance indicators in SKPD, it only focuses on rupiah value that will be planned and budgeted. The planning and budgeting process is still less performance-based.
- Policies from the Central Government and provincial governments often arise late, thus potentially resulting in inconsistencies in planning and budgeting documents.

4.2 Limitation and Suggestions

The results of this study have several limitations as well as suggestions that can be considered in the framework of further research development as follows:

- a. This research analyzes only on the annual operational documents such as RKPD, KUA, PPAS, and APBD.
- b. This research analyzes the consistency of existing activities in RKPD, PPAS and APBD documents based on nomenclature criteria and performance indicators consisting of indicative and output ceilings. The RKPD and KUA documents only analyze priority program policies based on nomenclature.
- c. This research does not analyze the location of activities due to limited time on the study.
- d. The number of informants is limited due to the different activities from informants.
- e. There is a bias in the research due to unbalanced respondents between the number of executive and legislative respondents. This causes the information obtained by researchers is likely to occur bias
- f. The research undertaken focuses on the level of consistency in the scope of local government. Researchers have not explored in deeper regarding the

inconsistency that occurred in SKPD, so it is not known which process is the most crucial part for each SKPD.

Based on the conclusions above, the researcher gives the following suggestions:

- a. The central government through BPK or BPKP can evaluate the consistency level of RKPD, KUA, PPAS, and APBD documents and can provide opinions on the level of consistency of local governments and be rewarded and punished for regions that have consistency levels in satisfactory categories.
- b. Magelang City Government through the SKPD authorized BKD, held socialization, technical guidance and training on planning and budgeting for stakeholders, such as the society, members of parliament and program staff and policymakers in the executive.
- c. Provincial Government regularly evaluates the consistency level of RKPD, PPAS and APBD documents to Local Government. The provincial government in establishing provincial evaluator teams to release levels of consistency to local governments. If the evaluation is considered inconsistent, the provincial government can guide the local government.
- d. Magelang City Government can establish a consistency evaluation team of planning and budgeting documents. This aims to minimize the deviation level of the consistency of planning and budgeting documents. The evaluation team may consist of Bappeda, DPPKD, and Inspectorate.
- e. Magelang City Government involves the DPRD in the planning process, from the village musrenbang process to the final drafting of the RKPD. It is intended that the DPRD can be directly involved in the planning process and can also maintain consistency up to the budgeting process.
- f. Using the same software application and integrated into the planning and budgeting process. The use of the same application will facilitate SKPD in input programs, activities and performance indicators so that the level of consistency between documents can be monitored.

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