



## Consistency Analysis Planning And Realization Using Government Budget In Semarang

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Permalink/DOI: <https://doi.org/10.15294/efficient.v3i3.43512>

Received: June 2020 ; Accepted: September 2020 ; Published: December 2020

### Abstract

This study aims to analyze the consistency of planning and realization of the use of the Semarang City government budget in 2014-2018 AND to analyze the level of performance achievement in the 2014-2018 Semarang City government budget. Data collection methods used in this research are documentation and literature study. The documentation method is a way of collecting data obtained from existing documents or records. The data used in this study is planning and realization of budgeting data, and performance in the form of secondary data and sourced from BPS and LHPBPB RILKPD Central Java. The results of this study are the highest consistency in the RKA and DPA documents. All programs and activities in the RKA and DPA are synchronized with each other. While the consistency between PPAS and RENJA and RENJA and RKA is still not consistent where there are additions or reductions in programs and activities in each of these documents, it means that the preparation of PPAS is not based on RENJA and the preparation of RKA is not based on RENJA completely. Analysis of performance achievements in the city of Semarang shows that in general the achievement of targets, programs and activities in the fiscal year cannot be realized 100%.

**Keywords:** *consistency of budgeting planning, government budgeting realization, performance appraisal*

### Abstrak

Penelitian ini bertujuan untuk menganalisis konsistensi perencanaan dan realisasi penggunaan anggaran pemerintahan Kota Semarang tahun 2014-2018 DAN Untuk menganalisis tingkat capaian kinerja pada anggaran pemerintahan Kota Semarang tahun 2014-2018. Metode pengumpulan data yang digunakan dalam penelitian ini adalah dokumentasi dan studi pustaka. Metode dokumentasi merupakan suatu cara pengumpulan data yang diperoleh dari dokumen-dokumen yang ada atau catatan-catatan yang tersimpan. Adapun data yang digunakan dalam penelitian ini adalah data perencanaan dan realisasi penganggaran, serta kinerja yang berupa data sekunder dan bersumber dari BPS dan LHPBPB RILKPD Jateng. Hasil dari penelitian ini adalah Konsistensi tertinggi ada pada dokumen RKA dan DPA. Seluruh program dan kegiatan pada RKA dan DPA sinkron satusama lain. Sedangkan konsistensi antara PPAS dan RENJA maupun RENJA dan RKA masih kurang konsisten dimana adanya penambahan atau pengurangan program dan kegiatan pada setiap dokumen tersebut, berarti penyusunan PPAS tidak berlandaskan RENJA dan penyusunan RKA tidak berlandaskan RENJA sepenuhnya. Analisis capaian kinerja pada Kota Semarang menunjukkan bahwa secara umum pencapaian sasaran, program dan kegiatan pada tahun anggaran tidak dapat terealisasi 100%.

**Kata Kunci:** *konsistensi perencanaan anggaran, realisasi anggaran pemerintah, capaian kinerja*

**How to Cite:** Anisa, L., & Fafurida, F. (2020). Consistency Analysis Planning And Realization Using Government Budget In Semarang. *Efficient: Indonesian Journal of Development Economics*, 3(3), 922-933. <https://doi.org/10.15294/efficient.v3i3.43512>

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## INTRODUCTION

One area of public sector accounting in Indonesia that is gaining great attention is the Regional Government Financial Accounting. This is because the Indonesian government made a new policy that is reforming various things, one of which is the management of regional finances. In accordance with Law No. 22/1999 which states that the Regency or City Government is given the authority to carry out all government affairs ranging from planning, implementation, supervision, control, and evaluation. It is expected that with the enactment of this law, local governments can increase independence in managing and regulating local financial management.

Semarang City is a metropolitan city which is also the capital of Central Java Province. The Semarang City Government always wants to increase the growth of Semarang City. The efforts undertaken by the Semarang City government are by maximizing Regional Original Revenues, one of which is by increasing Semarang City's Land and Building Tax revenue. Recipients of the Land and Building Tax are very receptive of Regional Original Revenues which will later to foster the growth of the City of Semarang. Semarang City is one of the three Regencies / Cities that won the Fair Without Exception (WTP) opinion on the Audit Reports of the 2012 Financial Statements. However, the 2014 Semarang Government Financial Statements received the spotlight by the Semarang City DPRD, due to the Examining Board Finance (BPK) provides fair opinion with exceptions (WDP).

WDP acquisition is an important record of regional financial management. Semarang's

regional financial management is carried out by an integrated system that is realized in the regional budget. The challenges facing the Semarang City Government in the area of regional financial management include the demands of the community so that the government is independent in financing its regions. In addition there is no transparency in the distribution of tax revenue and the lack of awareness of taxpayers in fulfilling their obligations.

Semarang City's APBD structure consists of (1) Regional Revenue in the form of regional income and regional financing; (2) Regional expenditure in the form of Regional Expenditure and (3) Regional Financing Expenditures. Regional financial management is intended to provide an overview of the ability of regional finance in funding regional development, so that the analysis of regional financial management can explain the vision, mission, and regional financial policies. According to Mardiasmo (2002), the budget is a statement about the estimated performance to be achieved over a certain period of time expressed in financial measures.

Public sector budgeting is related to the process of determining the amount of fund allocation for programs and activities. In the budget realization report there are several main elements, including: income, transfers, expenditure, financing receipts, surpluses or deficits, net financing and the remaining more / less budget financing. The budget is a tool for decision making such as determining the amount of future expenses, income and financing for activities in various work units. The budget is also useful for assessing performance both internally and externally in economic

growth which is then used to develop strategies to reduce unemployment and reduce poverty.

The Semarang City Government Financial Report (LKPD) has been prepared as a manifestation of the Semarang City Government's accountability. Based on the financial statements of the Semarang City regional government (LKPD) in 2011-2015, the Semarang city government experienced a surplus each year which resulted in the emergence of SiLPA. The emergence of SiLPA shows that there are activities that have not been realized in the relevant fiscal year. This has the effect that the performance of the Semarang City government based on the Semarang City LKPD received a WDP opinion from the BPK RI Representative of the Province of Central Java.

Regarding regional financial management, the Semarang City Government in the preparation and implementation of budgets, programs and activities still refers to the Minister of Home Affairs Regulation No. 13 of 2006 concerning Regional Financial Management Guidelines, but in practice there is an interesting phenomenon where there are still significant gaps or differences between budget with realization so it becomes interesting to study. SiLPA is the difference between the realization of budget revenues and expenditures in one budget period that includes the remaining funds to finance continued activities, third party money that has not been completed, savings due to the auction process and exceeding regional revenue targets (PP No 58, article 1, chapter 1, paragraph 31).

The process of forming SiLPA starts from the planning process, namely the preparation of

Village APBs, up to the accountability process. From this cycle, the SiLPA can be formed partly because there is exceeding revenue receipts for expenditures, savings in spending, and the remaining funds for further activities (Permendagri Number 113 of 2014). Low budget absorption will lead to free cash in the form of SiLPA in the Village Government at the end of the fiscal year (Ariantini, 2016).

Consistency between planning and budgeting is important because it is an indicator in assessing the performance of local governments, so that all government programs and activities run well to achieve the goals set. This is very influential on the achievement of the vision, mission, goals, objectives and policies that have been planned in the planning document and has an important role in the implementation of development to improve the welfare of the community through programs that aim to improve the quality of human resources and enhance economic growth.

## RESEARCH METHODS

### Research Types and Design

The type and design of this research is quantitative descriptive research. This type of research is quantitative, in which in this study some of what is done is calculating the effectiveness of the budgetary fund where to carry out efficient analysis using data in the form of numbers that are further analyzed. Quantitative research itself according to Sugiyono (2017), which is based on the philosophy of positivism, is used to examine a particular population or sample, data collection using research instruments, quantitative or statistical data analysis, with the aim to test a predetermined hypothesis.

### Types and Data Sources

The type of data used is secondary data. Secondary data is a type of data obtained from various literature study sources, such as books, journals, ebooks and others. For data used are planning and budgeting realization, and performance in the city of Semarang. The time period used as a reference is the data for the period 2014 to 2018. The data was obtained from several sources such as BPS and the Central Java RILKPD LHPBPK. Besides that, the data was also taken from several reference books and journals that support this research.

### Method of collecting data

Data collection methods used in this research are documentation and literature study. The documentation method is a way of collecting data obtained from documents or records that are stored. The data used in this study are planning and realization of budgeting data, as well as performance in the form of secondary data and sourced from BPS and LHPBPK RILKPD Central Java.

### Data analysis method

Data analysis is carried out through several stages as follows collecting data obtained from various sources, to answer the problem of consistency between planning and realization of Semarang City Government budget use in 2014-2018 is done by evaluating several related documents, namely Semarang City PPAS in 2014-2018, Semarang City RENJA in 2014-2018, Semarang City RKA in 2014-2018 and Semarang City DPA 2014-2018.

The results of the evaluation are compiled in a Planning and Budgeting Consolidation Matrix (MKPP), where the MKPP is compiled by integrating planning documents with Semarang

City budgeting documents. This MKPP was adapted based on Permendagri No.54 of 2010 which contained the Implementation of Government Regulation No. 8/2008 concerning Stages of Procedure for Preparation, Control and Evaluation of the Implementation of Regional Development Plans, and determination of the consistency between these documents is carried out by synchronizing programs and activities in nomenclature. Activities are considered to be consistent if they are interconnected, synchronous or have the same purpose and content as the document being compared. Measuring the consistency of programs and activities can be simplified as follows :

**Tabel 1.** Pengukuran Konsistensi Perencanaan & Penganggaran

	Programs and Activities		
	Doc A	Doc B	
1	Available	Available	Consistent
2	Available	Not Available	Inconsistent
3	Not Available	Available	Inconsistent

Source : Data Processed, 2019

Furthermore, to determine the overall consistency level of the document, it is done through percentage techniques, namely :

$$\text{Tingkat Konsistensi \%} = \frac{\text{Jumlah kegiatan yang konsisten} \times 100}{\text{Total kegiatan}}$$

## RESULTS AND DISCUSSION

### Consistency of planning and realization of Semarang City government budget usage in 2014-2018.

The PPAS, RENJA, RKA, and DPA programs have 25 suitable programs and 5 programs that are not in line with the PPAS, RENJA, RKA and DPA programs. It means that

83.33% of the program is consistent and the remaining 16.67% is not consistent. Then in PPAS, RENJA, RKA, and DPA there were 27 activities consisting of 19 activities that were consistent with a percentage of 70.37% and 8 activities that were not consistent with the percentage of 29.63%.

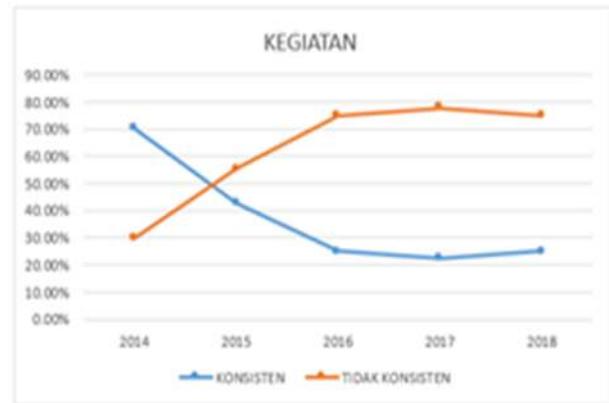


**Picture 1.** PPAS, RENJA, RKA, and DPA programs  
Source : Data Processed, 2019

Picture 1 shows that of the 43 programs in PPAS, RENJA, RKA, and DPA there were 33 programs that were suitable and 10 programs that were not in line with the PPAS, RENJA, RKA, and DPA programs. It means that 76.74% of the programs are consistent and the remaining 23.26% are not consistent. Then in PPAS, RENJA, RKA, and DPA there were 27 activities consisting of 12 activities that were consistent with a percentage of 42.86% and 15 activities that were not consistent with a percentage of 55.56%.

Picture 1 shows that of the 46 programs in PPAS, RENJA, RKA, and DPA there were 40 programs that were suitable and 6 programs that were not in line with the PPAS, RENJA, RKA, and DPA programs. This means that 86.96% of

the programs are consistent and the remaining 13.04% are inconsistent. Then in PPAS, RENJA, RKA, and DPA there are 28 activities consisting of 7 activities that are consistent with a percentage of 25% and 21 activities that are not consistent with a percentage of 75%.



**Picture 2.** PPAS, RENJA, RKA, and DPA Activities  
Source : Data Processed, 2019

Picture 1 shows that of the 46 programs in PPAS, RENJA, RKA, and DPA there were 41 appropriate programs and 5 programs that were not in line with PPAS, RENJA, RKA, and DPA programs. It means that 89.13% of the programs are consistent and the remaining 10.87% are inconsistent. Then in PPAS, RENJA, RKA, and DPA there are 27 activities consisting of 6 activities that are consistent with a percentage of 22.22% and 21 activities that are not consistent with a percentage of 77,778%.

Picture 1 shows that of the 31 programs in PPAS, RENJA, RKA, and DPA there were 23 programs that were suitable and 8 programs that were not in line with the PPAS, RENJA, RKA and DPA programs. It means that 74.19% of the programs are consistent and the remaining 25.81% are not consistent. Then in PPAS, RENJA,

RKA, and DPA there are 28 activities consisting of 7 activities that are consistent with a percentage of 25% and 21 activities that are not consistent with a percentage of 75%.

Based on the analysis of the consistency of planning and budgeting carried out, several things can be stated, namely for the analysis of the consistency of 30 programs in PPAS, RENJA, RKA, and DPA there are 25 appropriate programs and 5 programs that are not in accordance with PPAS, RENJA, RKA, and DPA programs. It means that 83.33% of the program is consistent and the remaining 16.67% is not consistent. Then in PPAS, RENJA, RKA, and DPA there were 27 activities consisting of 19 activities that were consistent with a percentage of 70.37% and 8 activities that were not consistent with the percentage of 29.63%.

This result is supported by research conducted by Osrinda and Delis (2016) stating that the consistency between planning and budgeting documents at the Merangin District Bappeda is consistent. The highest consistency is in the RKA and DPA documents. The causes of inconsistency are the existence of regional government strategic policies, political interests, regional financial capacity, lack of quality of planning officials and low commitment in maintaining consistency in planning and budgeting. Analysis of performance achievements in the Merangin District Bappeda shows that in general the achievement of targets, programs and activities is in accordance with the targets set.

Analysis of the consistency of 43 programs on PPAS, RENJA, RKA, and DPA there are 33 programs that are suitable and 10 programs that are not appropriate PPAS, RENJA, RKA, and DPA programs. It means that 76.74% of the programs are consistent and the remaining

23.26% are not consistent. Then in PPAS, RENJA, RKA, and DPA there were 27 activities consisting of 12 activities that were consistent with a percentage of 42.86% and 15 activities that were not consistent with a percentage of 55.56%.

This result is supported by research conducted by Nugraheni and Hidayat (2015) stating that of the 26 mandatory and 7 optional functions there are several obligatory functions whose percentage of budget realization is below average, namely education affairs; public Works; spatial planning; regional autonomy, general administration, regional financial administration, regional apparatuses, staffing and coding; EMR choice affairs. Based on the results of the study found that there are several factors that influence the discrepancy between the budget and the realization of compulsory and optional affairs, namely public policy, emergency response, regional regulations and political interests.

Analysis of the consistency of 46 programs in PPAS, RENJA, RKA, and DPA there are 40 programs that are suitable and 6 programs that are not in accordance with PPAS, RENJA, RKA, and DPA programs. This means that 86.96% of the programs are consistent and the remaining 13.04% are inconsistent. Then in PPAS, RENJA, RKA, and DPA there are 28 activities consisting of 7 activities that are consistent with a percentage of 25% and 21 activities that are not consistent with a percentage of 75%.

This result is supported by research conducted by research conducted by Wasana and Halim (2018) stating that planning for the government is important so that it is not overbudget. Research conducted by Handayani (2011) from the journal Unnes, JEJAK, proves that budgetary participation is influential on performance. Positive and significant results

show that budget participation in Semarang Regency has a significant effect on performance. The influence of motivation on performance shows positive and insignificant results which means it does not support hypothesis 2 (two).

Analysis of the consistency of 46 programs in PPAS, RENJA, RKA, and DPA there were 41 programs that were suitable and 5 programs that were not in line with the PPAS, RENJA, RKA and DPA programs. It means that 89.13% of the programs are consistent and the remaining 10.87% are inconsistent. Then in PPAS, RENJA, RKA, and DPA there are 27 activities consisting of 6 activities that are consistent with a percentage of 22.22% and 21 activities that are not consistent with a percentage of 77.778%.

This result is supported by research conducted by Sanuari, et al (2017) stating that the consistency of planning documents and budgeting documents (RKPD and PPAS) of the Bintang Bintang Transportation, Communication and Information Department is quite successful in both categories. Analysis of the consistency of 31 programs in PPAS, RENJA, RKA, and DPA there are 23 programs that are suitable and 8 programs that are not in accordance with PPAS, RENJA, RKA, and DPA programs. It means that 74.19% of the programs are consistent and the remaining 25.81% are not consistent. Then in PPAS, RENJA, RKA, and DPA there are 28 activities consisting of 7 activities that are consistent with a percentage of 25% and 21 activities that are not consistent with a percentage of 75%.

This result is supported by research conducted by Ningtyas, et al (2019) stating that the public still does not understand about the munresbang itself so that the munresbang is

only a formality which causes the planning and budgeting process to not effective. The problem of inconsistency in the planning process is due to the limited and low understanding of the apparatus planners in formulating development programs and priorities and also the limited knowledge of planning staff in formulating development plans comprehensively.

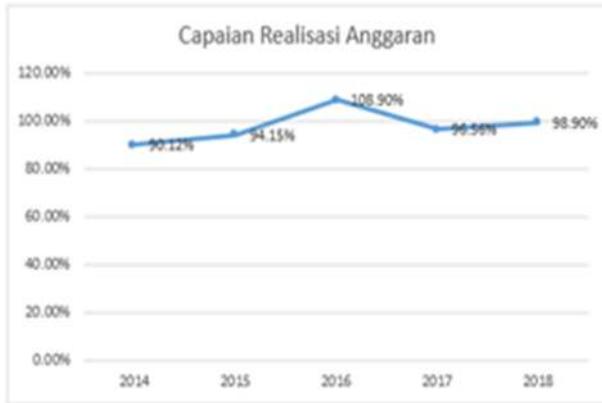
From the analysis results above, it shows that the highest consistency is in the RKA and DPA documents. All programs and activities in the RKA and DPA are synchronized with each other. While the consistency between PPAS and RENJA and RENJA and RKA is still not consistent where there are additions or reductions in programs and activities in each of these documents, it means that the preparation of PPAS is not based on RENJA and the preparation of RKA is not based on RENJA completely.

The results of the interviews showed that the inconsistencies occurred due to the existence of local government strategic policies, political interests, regional financial capacity, lack of quality human resources / planning officials, not accommodating the proposed activities, local leaders who paid less attention to the planning and budgeting process, and policies that often replaced policy holders and low commitment in maintaining the consistency of planning and budgeting.

### **The level of performance achievement in the Semarang City government budget 2014-2018**

The following is a picture of performance achievements namely the realization of the Semarang city budget in 2014-2018. In general, the achievement of targets, programs and activities at the Semarang City Regional

Development Planning Board Fiscal Year 2014, has been realized in accordance with the established targets or in other words it has been implemented at 100%.



**Picture 3.** Realization of The Achievements of The Semarang City Budget 2014-2018 (in percent)

Source : Data Processed, 2019



**Picture 4.** Realization of The Achievements of The Semarang City Budget 2014-2018 (in percent)

Source : Data Processed, 2019

### Performance Achievement and Realization of Semarang City Budget in 2014

In general, the achievement of targets, programs and activities at the Semarang City

Regional Development Planning Board Fiscal Year 2014, has been realized in accordance with the established targets or in other words it has been implemented at 100%. Based on the Regional Regulation, the total budget of the Semarang City Regional Development Planning Agency Budget Year 2014 is Rp.3,130,412,268,000 (three trillion one hundred thirty billion four hundred twelve million two hundred sixty eight thousand rupiah).

Of this budget, it is used for indirect expenditure of Rp.3,171,803,503,219 (three trillion one hundred seventy one eight hundred three million five hundred three thousand two hundred and nineteen rupiah). In total, all activities expenditures at the Semarang City Regional Development Planning Agency budgeted in the 2014 Budget Year have increased by Rp. 241,498,483 (two hundred forty one million four hundred ninety eight thousand four hundred eighty three rupiah) or 90.12%.

### Performance Achievement and Realization of Semarang City Budget in 2015

In general, the achievement of targets, programs and activities at the Semarang City Regional Development Planning Board for Fiscal Year 2015, could not be realized 100% in accordance with the set targets or in other words it was only implemented at 93.05%. This is because there are new programs and activities and the implementation of these programs and activities requires adjustments.

Based on the Regional Regulation, the total budget of the Semarang City Regional Development Planning Agency Budget Year 2015 is Rp.3,263,824,536,000 (three trillion two hundred sixty three billion eight hundred twenty four million five hundred thirty six thousand rupiah). Of the budget, it is used for indirect

expenditure of Rp.3,347,160,206,438 (three trillion three hundred forty-three billion one hundred sixty billion two hundred sixty million two hundred six thousand four hundred thirty-eight rupiah).

In total, all activities spent at the Semarang City Regional Development Planning Agency that were budgeted in the 2016 Budget Year have increased by Rp.83,335,670,438 (eighty three billion three hundred thirty five million six hundred seventy thousand four hundred thirty eight rupiah) or 94.15%.

### **Performance Achievement and Realization of Semarang City Budget in 2017**

In general, the achievement of targets, programs and activities at the Semarang City Regional Development Planning Board for Fiscal Year 2016, has been realized in accordance with the established targets or in other words it has been implemented at 100%.

Based on the Regional Regulation, the total budget of the Semarang City Regional Development Planning Agency Budget Year 2016 is Rp.3,767,910,297,000 (three trillion seven hundred sixty seven billion nine hundred ten million two hundred ninety seven thousand rupiah). Of this budget, it is used for indirect expenditure of Rp.4,103,151,795,483 (four trillion one hundred three billion one hundred fifteen seven hundred ninety five thousand four hundred eighty three rupiah).

In total, all activities expenditures at the Semarang City Regional Development Planning Agency budgeted in the 2016 Fiscal Year have increased by Rp.335,241,498,483 (three hundred thirty five billion two hundred forty one million four hundred ninety eight thousand four hundred eight thirty three rupiah) or 108.90%.

### **Performance Achievement and Realization of Semarang City Budget in 2017**

In general, the achievement of targets, programs and activities at the Semarang City Regional Development Planning Board for Fiscal Year 2015, could not be realized 100% in accordance with the set targets or in other words it was only implemented at 96.56%. This is because there are new programs and activities and the implementation of these programs and activities requires adjustments.

Based on the Regional Regulation, the total budget of the Semarang City Regional Development Planning Agency Budget Year 2017 is Rp 3,967,691,653,122 (three trillion nine hundred sixty seven billion six hundred ninety one million six hundred fifty three thousand thousand one hundred twenty two rupiah). Of this budget, it is used for indirect expenditure of Rp 3,964,562,762,679 (three trillion nine hundred sixty four billion five hundred sixty two million seven hundred sixty two thousand six hundred seventy nine rupiah).

In total, all activities expenditures at the Semarang City Regional Development Planning Agency budgeted in the 2017 Fiscal Year have decreased by Rp.3,128,890,443 (three billion one hundred twenty eight million eight hundred ninety thousand four hundred forty-three rupiahs) or 99.92 %.

### **Performance Achievement and Realization of Semarang City Budget in 2018**

In general, the achievement of targets, programs and activities at the Regional Development Planning Board of Semarang City 2017 Budget Year, has been realized in accordance with the targets set or in other words it has been carried out by 100%.

Based on the Regional Regulation, the total budget of the Semarang City Regional Development Planning Agency Budget Year 2018 is Rp.3,275,292,552,000 (three trillion two hundred seventy five billion two hundred nine two million five hundred fifty-two rupiah). Of this budget, it is used for indirect expenditure of Rp.3,172,687,928,910 (three trillion one hundred seventy two billion six hundred eighty seven million nine hundred twenty eight thousand nine hundred ten rupiah).

In total, all activities expenditures at the Semarang City Regional Development Planning Agency budgeted in Fiscal Year 2018 have increased by Rp 338,352,509,594 (three hundred thirty eight billion three hundred fifty two million five hundred nine thousand five hundred ninety four) rupiah) or 98.90%.

Analysis of performance achievements in the Semarang Regency Bappeda shows that in general the achievement of targets, programs and activities in the 2014 Fiscal Year has been realized in accordance with the set targets or in other words it has been implemented at 100%. Whereas in the 2015 Fiscal Year, it could not be realized 100% in accordance with the set targets and only accomplished at 93.05%.

This is because there are new programs and activities and the implementation of these programs and activities requires adjustments. For this reason, it is necessary to formulate a strategy and policy so that the consistency of planning and budgeting in the City of Semarang can be continuously improved so that all the performance targets that have been set can be fully achieved.

The results of this study support or are consistent with previous research conducted by Osrinda and Delis (2016) which states that the consistency between planning and budgeting

documents in the Merangin District Bappeda is consistent. The highest consistency is in the RKA and DPA documents. The cause of inconsistency is the existence of regional government strategic policies, political interests, regional financial capacity, lack of quality of planning officials and low commitment in maintaining consistency in planning and budgeting.

Analysis of performance achievements in the Merangin District Bappeda shows that in general the achievement of targets, programs and activities is in accordance with the targets set. Also supports research conducted by Nugraheni and Hidayat (2015) which states that of the 26 obligatory functions and 7 optional functions there are several obligatory functions whose percentage of budget realization is below average, namely education affairs; public Works; spatial planning; regional autonomy, general administration, regional financial administration, regional apparatuses, staffing and coding; EMR choice affairs.

It also supports research conducted by Wasana and Halim (2018) stating that planning for the government is important so that it is not overbudget and research conducted by Handayani (2011), and Sanuari, et al (2017), Ningtyas, et al (2019). The implication of the results of this study is that the Semarang City Government should in the future be able to be more careful and thorough in applying its budget in planning and practice so that there is not too much difference or gap between realization and budget planning and be consistent or optimal in practice.

## CONCLUSION

The highest consistency is in the RKA and DPA documents. All programs and activities in

the RKA and DPA are synchronized with each other. While the consistency between PPAS and RENJA and RENJA and RKA is still not consistent where there are additions or reductions in programs and activities in each of these documents, it means that the preparation of PPAS is not based on RENJA and the preparation of RKA is not based on RENJA completely.

The interview results show that the inconsistency occurred due to the existence of local government strategic policies, political interests, regional financial capacity, lack of quality human resources / planning officials, not accommodated the proposed activities, local leaders who pay less attention to the planning and budgeting process and policies that often replace policy holders and low commitment in maintaining the consistency of planning and budgeting.

For the consistency analysis of 30 programs on PPAS, RENJA, RKA, and DPA there were 25 programs that were suitable and 5 programs that were not in accordance with PPAS, RENJA, RKA, and DPA programs. It means that 83.33% of the program is consistent and the remaining 16.67% is not consistent. Then in PPAS, RENJA, RKA, and DPA there were 27 activities consisting of 19 activities that were consistent with a percentage of 70.37% and 8 activities that were not consistent with the percentage of 29.63%.

Analysis of performance achievements in the city of Semarang shows that in general the achievement of targets, programs and activities in the Fiscal Year cannot be realized 100%. This is because there are new programs and activities and the implementation of these programs and activities requires adjustments. The implication

of the consistency of planning and budgeting for performance achievements in the city of Semarang is not yet achieved all the performance targets that have been set in 2014 and have not been realized in accordance with the targets set.

This can be seen from the strategic policies of the local government, political interests, financial capacity of the region, lack of quality human resources / planning officials, not accommodating the proposed activities, local leaders who pay less attention to the planning and budgeting processes and policies that often replace the policy holders and low commitment in maintaining the consistency of planning and budgeting.

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