

REGIONAL REVENUE AND EXPENDITURE BUDGET YOGYAKARTA CITY GOVERNMENT FISCAL YEAR 2009 - 2010

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ABSTRACT

The research was to find out whether the target of the fiscal of the income and the expenditure of the region (APBD) was in accordance with the realization and to find out the autonomy level of the region in form of the realization of APBD.

This research was included as the case study of the government of Yogyakarta city. The data gained technique was through library, the interview, and the documentation. The data analysis technique was variants analysis and the autonomy ratio. Variants was conducted by comparing the realization with the fiscal of the income and the realization with the fiscal of expenditure. Autonomy ratio was conducted by comparing the PAD with the support from the central government or province and the loan.

The result showed that the fiscal of the income of the government of Yogyakarta city in the fiscal year of 2009 – 2010 was smaller than its realization, it was because of the unnecessary between the fiscal and the realization, the difference between the fiscal and the realization has a benefit value. The autonomy level of the government of Yogyakarta city was measured through the comparison of PAD with the support from the central government or province of the fiscal year 2009 – 2010 the average was 27,82 % per year. It was shown that the autonomy level of the government of Yogyakarta city still low.

Keyword : analysis ; realization ; income ; autonomy ; government

A. INTRODUCTION

Each county has the authority to plan local budgeting, using source - economic resources and potential areas owned, and the duty to account for the management of all sources of income and expenditures to the public area. Authority granted by the central government aims to increase the independence of the region. Delegation of authority also aims to create a good government (good governance), which has some characteristics, such as: transparency, public accountability, efficient (efficient) and effective (managed to) (Mardiasmo, 2002: 18).

To meet the demands of public accountability and the rule applicable local autonomy, local authorities are obliged to publish reports based on actual financial performance Revenue and Expenditure (Budget) has been determined. Realization of the budget is a reflection of the performance and capabilities of local government finance and manage the implementation and execution of development in the area. Comparison between actual implementation of the budget with the budget contained in the report the calculation of the budget is still far from expectations. Expenses / expenditures not in accordance with the plans and priorities that have been made. Local revenue is not worth the expense / local government spending.

Penulis 1) adalah Mahasiswa STIE Nusa Megarkencana Yogyakarta Penulis 2) adalah Dosen STIE Nusa Megarkencana Yogyakarta

The above situation shows lack of financial management in local government. In the long run the situation can increase the level of dependency of local governments to the central government. This shows that indeed the region is not independent in funding the implementation of regional autonomy as the level of dependency of local governments to the central government is still high.

B. LITERATURE REVIEW

1. Revenue and Local Expenditure (APBD)

Definition of Revenue and Expenditure (Budget) under the laws of the Republic of Indonesia Number 33 of 2004 on Regional Financial Balance Central and Local Government annual financial plan is a defined area based on local regulation of Revenue and Expenditure (Budget).

Composition of Revenue (MEP-UGM) broken down by group, type, object, and object details of income; Group revenues consist of: Revenue, Fund Balance, and Other Income Legitimate; Each Income Group further detail by type of income ; Each type of income further detail by revenue object; Each object further detailed revenue by revenue object details.

Expenditure composition, comprising Expenditure (broken down by sections, groups, types, objects and object details of expenditure); Parts Shopping (Shopping Shopping Direct and Indirect); Indirect Expenses section further detail into shopping groups (Employee Shopping, Shopping flowers, Shopping Subsidies, Grants Shopping, Social Shopping, Shopping For the results to the Provincial / District / Municipal and Rural Pemrintah, Shopping Financial Assistance to the Provincial / Kabuoaten / Town and Village Government, and Shopping Unexpected); Direct Shopping section further detail into spending categories (personnel expenditures, shopping Goods and Services, Capital Expenditure); group General Administration Expenses, Operating and Maintenance expenditure broken down further into the type of expenditure; Shop Employee / personnel, shopping Goods / Services, Maintenance and Shop shopping Travel Office); Group Capex further detail by type of expenditure (Capex Land, Network Capital Expenditure, Capital Expenditure Installation, Road and Bridge Capital Expenditure, Capital Expenditure Water Building (irrigation), building and other capital expenditures); Each type of spending more detailed further according to the object of expenditure (such as: Salaries and employee benefits expense, Special Benefit Employees, Incentives, honoraria and wages); Each object further detail spending by expenditure object details (Salaries and employee benefits further detail into the details of expenditure objects such as: basic salary, family allowances, perks of office).

Financing arrangement, consisting of financing broken down by groups, types, and the object of financing; Financing Group consists of: reception area and local expenditures; Financing Group further detail into the type of financing. Eg local groups receiving funding further detail into the types of financing such as: the

substantial amount of last year's budget, transfers from reserve funds, revenue bonds and loans, and asset sales area set aside for the finance type further detail into the object of financing, eg types of financing: loans and revenue bonds further detail into the object of financing such as: domestic borrowing and foreign loans.

2. Local Financial Resources

Implementation of governmental affairs be funded from the regional authority and the burden of the budget revenue and expenditure (Marbun, 2005:171). Source of revenue consists of revenue (local taxes results; Results levies; Results riches management areas separated and Other legitimate PAD); Fund Balance (Fund fund balance is sourced from the state budget revenues are allocated to the regions to financing needs of the region in order to decentralize (Marbun, 2005:173). third component is the balance funds transfer system of government funds as well constitute a unified whole (Marbun, 2005:174)); DBH; General Allocation Fund; fund Allocation Special; other legitimate income (including results of regional assets sales are not separated; giro services; interest income; Financial difference exchange rate against foreign currencies; Commission, cuts, or other forms as a result of the sale and / or procurement goods or services by Regions).

3. Government Performance Assessment

Assessment of performance is defined as a management tool used to improve the quality of decision-making and, as a tool for achieving the goals and objectives of the organization.

4. Assessment Reports Financial Performance (APBD)

Assessment report financial performance is measured based on the budget that has been made. The assessment is done by analyzing the variance (difference or distinction). Definition of variance (difference) itself according to the Dictionary of Finance and Investment Terms (Downes, 1991) is the difference between the post - the post related to a balance sheet and profit / loss of comparative or can also be interpreted as the difference between actual experience and the experience of budgeted or projected in any financial class. Analysis of variance was done by comparing the difference or the difference between the actual performance (realization) with budgeted (Mardiasmo, 2002:123)

Analysis of variance is largely focused on (Mardiasmo, 2002:123)

- a. Variance of income (revenue variance)
- b. Variance expenditure (expenditure variance)
 - Variance routine expenditure (recurrent expenditure variance)
 - Variance expenditure investment / capital (capital expenditure variance).

From the analysis of variance, and then expressed as a percentage between the budgeted realization.

$$\text{Analysis of Variance} = \frac{\text{Realization}}{\text{Budget}} \times 100\%$$

From the analysis of variance can be determined if:

- Plan of income is greater than realization, the difference is decreased. While on expenditure / spending if budget is greater than actually occurred (actual), the differences are beneficial.
- Plan together with the realization of the revenue budget, the difference is the same. While on expenditure / spending if budget is the same as what has happened (actual), then the difference is equal to zero (0). It means that the goal was to achieve a minimum cost and in the shortest period of time or - in short, it can be expected that the results of - magnitude. If related to budget efficiently, can be interpreted that the government's efforts to use the budget to achieve the goals - goals that have been outlined already efficient.
- Revenue budget plan is smaller than the realization, the difference up. While on expenditure / spending if budget is smaller than it actually happened (actual), the differences are not profitable.

5. Ratio Independence Regions Financial

According to Abdul Halim financial independence by region (fiscal autonomy) showed the ability of local governments to finance the government's own activities, development and service to the public who have paid taxes and levies as a necessary source of local revenue. Financial independence of the size of the areas addressed by revenue compared to revenue derived from other sources, such as assistance from the central government or a loan (Halim, 2004:284).

$$\text{Ratio Independence} = \frac{\text{Revenue}}{\text{Government Help Center / Province and Loans}} \times 100\%$$

6. Relationship patterns and Regional Autonomy Levels

Conceptually, the pattern of relations between the central government and local governments, should be done in accordance with the fiscal capacity to finance the implementation of governance and development.

There are four kinds of patterns of relationships (Paul Hersey and Kenneth Blanchard) who introduced "Situational Relationships" are used in the implementation of regional autonomy, particularly the implementation of Law No. 33 of 2004 on Fiscal Balance between Central and Local Government (Halim, 2004:188-189), among others:

1. Instructive relationship patterns, the role of the central government is more dominant than the independence of local governments (Regions are not able to implement regional autonomy)
2. Consultative Relationship patterns, central government intervention has begun to decrease, because the area is considered a little more able to implement autonomy.
3. Participatory relationship patterns, diminishing the role of the central government since the area in question is able to perform close to the level of independence autonomy affairs.
4. Relationship patterns discretionary, central government intervention is not there, because the area has completely capable and independent in carrying out the affairs of regional autonomy.

C. RESEARCH METHOD

The object under study is the calculation of Yogyakarta City budget, which consists of revenue and expenditure of local budget year 2009 to 2010.

1. Data Analysis Techniques

Data analysis techniques used in this study consisted of 2 types:

- a. Qualitative analysis technique, which is a technique to analyze the data based on quantitative data that will be used to draw conclusions from the findings.
- b. Technical quantitative analysis, which analyzes the data to test and evaluate any data collected using formulas and calculations systematically so that the results can be accountable.

the data analysis techniques to address existing problems:

1. Data analysis techniques to answer the first problem is:

- a. Presented data regarding the budget and actual revenue for the City of Yogyakarta fiscal year 2009-2010.
- b. Calculate the variance by using analysis of variance.
- c. Draw conclusions from the results of analysis of variance, namely:

Table 1. The nature of the difference between revenue budget compared to its realization.

Budget revenues compared with the realization	Character
Budget revenue is equal to its realization	fixed
Budget revenue is greater than its realization	decline
Budget revenue is smaller than its realization	increase

Description: Difference in income is declining can be interpreted as the difference is not profitable. In contrast, the difference in income is increased can be interpreted as a favorable difference.

1. Data analysis techniques to answer the second problem is:

- a. Presented data on budgets and actual expenditures for the City of Yogyakarta

area fiscal year 2009-2010.

- b. Calculate the variance by using analysis of variance.
- c. Draw conclusions from the results of analysis of variance, namely:

Table 2. The nature of the difference in spending budget / expenditure when compared to its realization..

Budget expenditure / spending than the realization	Character
Budget expenditure / spending equal to the realization	efficient
Budget expenditure / spending is greater than realization	profitable
Budget expenditure / spending less than the realization	Not profitable

1. Technical analysis of the data used to calculate the degree of independence is:
 - a. Summing the realization of revenue each year component.
 - b. Summing the actual components of government assistance / provincial and loans each year.
 - c. Calculate the degree of independence by using the independency ratio formula.
 - d. Draw conclusions from the results of the self-sufficiency ratio, based on the hart pattern of regional relations and levels of ability.

Table 3. Relationship patterns and Regional Capability Levels

Financial capability	Autonomy %	Patterns of relationships
Very low	0 % - 25 %	Instruktif
low	25 % - 50 %	Konsultatif
Medium	50% - 75 %	Partisipatif
High	75 % - 100 %	Delegatif

Source: Halim, 2004:189

D. DISSCUSION

1. DATA ANALYSIS

a. Evaluate whether the budget is in conformity with the realization of income to assess the achievements of the budget calculation report specifically on income accounts. The assessment is done by analyzing the variance (difference / difference) between the actual revenue with the revenue budget.

Analysis steps are as follows:

- 1) Describe the budget and actual data on income for the Yogyakarta City Government fiscal year 2009-2010.

Table 4. Summary of Budget and Actual Revenues Calculation Yogyakarta Fiscal Year 2009 (in rupiah)

No	Commentary	2009	
		Budget	Realization
1	2	3	4
	REVENUE		

1.	Surplus Budget calculations 2008 (Receipt Financing)	143,847,315,073.00	143,752,738,194.54
2.	PAD	145,446,398,106.00	161,473,838,209.95
3.	Fund Balance	522,128,489,869.00	517,366,876,957.00
4.	Other Legitimate Income	61,245,892,100.00	71,148,301,200.00
	The Amount of Revenue	872,668,095,148.00	893,741,754,561.49

Source : Dinas Pajak Daerah dan Pengelola Keuangan Kota Yogyakarta

Table 5. Calculation Summary Budget and Actual Revenue for Fiscal Year 2010 City of Yogyakarta (in rupiah)

No	Commentary	2009	
		Budget	Realization
1	2	3	4
	REVENUE		
1.	Surplus Budget calculations 2008 (Receipt Financing)	100,263,505,350.00	100,104,878,228.97
2.	PAD	175,872,008,293.00	179,423,640,057.51
3.	Fund Balance	492,098,224,251.00	484,628,282,720.00
4.	Other Legitimate Income	150,082,084,441.00	151,444,001,874.00
	The Amount of Revenue	918,315,822,335.00	915,600,802,880.48

Source : Dinas Pajak Daerah dan Pengelola Keuangan Kota Yogyakarta

- 1) Perform variance analysis by comparing the difference between the actual budget with budgeted revenue in fiscal year 2009 to 2010 multiplied by a hundred as a percentage (%).

Here is a summary of the results of analysis of variance on budget and revenue calculations Yogyakarta City Government for fiscal year 2009 -2010:

Table 6. Revenue Variance Analysis of Fiscal Year 2009 (in rupiah).

Commentary	Jumlah		Varians (deviation)	%
	Budget	Realization		
1	2	3	4	5
REVENUE	872,668,095,148.00	893,741,754,561.49	21,073,659,413.49	102.41
- Surplus Budget calculations 2008 (Receipt Financing)	143,847,315,073.00	143,752,738,194.54	(94,576,878.46)	99.93
- PAD	145,446,398,106.00	161,473,838,209.95	16,027,440,103.95	111.02
- Fund Balance	522,128,489,869.00	517,366,876,957.00	(4,761,612,912.00)	99.09
- Other Legitimate Income	61,245,892,100.00	71,148,301,200.00	9,902,409,100.00	116.17

Source : Data is processed

Table 7. Analysis of Variance Revenues for Fiscal Year 2010 (in rupiah).

Commentary	Jumlah		Varians (deviation)	%
	Budget	Realization		
1	2	3	4	5

REVNUE		918,315,822,335.00	915,600,802,880.48	(2,715,019,454.52)	99.70
- Surplus Budget calculations 2008 (Receipt Financing)		100,263,505,350.00	100,104,878,228.97	(158,627,121.03)	99.84
- PAD		175,872,008,293.00	179,423,640,057.51	3,551,631,764.51	102.02
- Fund Balance		492,098,224,251.00	484,628,282,720.00	(7,469,941,531.00)	98.48
- Other Legitimate Income		150,082,084,441.00	151,444,001,874.00	1,361,917,433.00	100.91

Source : Data is processed

1) Conclusion

From the analysis of variance can be seen that the revenue budget for fiscal year 2009 was smaller than its realization, it can be said that the budget is not in accordance with the revenue realization. The difference of the budget and the revenue is increased. Difference is increased can be interpreted as a favorable difference. As for the fiscal year 2010 revenue greater than realization, it can be said that the budget is not in accordance with the revenue realization. The difference of the budget and the revenue is declining. Difference is decreased can be interpreted as the difference is not profitable

Table 8. Conclusion Analysis of Variance Revenues Fiscal Year 2009

Commentary	%	Conclusions	Character	Information
REVENUE				
Surplus Budget calculations 2008 (Receipt Financing)	99.93	Not Consistent	decline	Not Profit
PAD	111.02	Not Consistent	Increase	Profit
Fund Balance	99.09	Not Consistent	Decline	Not Profit
Other Legitimate Income	116.17	Not Consistent	Increase	Profit
THE AMOUNT of REVENUE	102.41	Not Consistent	Increase	Profit

Source : Data is processed

Tabel 9. Kesimpulan Analisis Varians Pendapatan Tahun Anggaran 2010

Commentary	%	Conclusions	Character	Information
REVENUE				
Surplus Budget calculations 2008 (Receipt Financing)	99.84	Not Consistent	Decline	Not Profit
PAD	102.02	Not Consistent	Increase	Profit
Fund Balance	98.48	Not Consistent	Decline	Not Profit
Other Legitimate Income	100.91	Not Consistent	Increase	Profit
THE AMOUNT of REVENUE	99.7	Not Consistent	Decline	Not Profit

Source : Data is processed

- Evaluate whether the budget is in conformity with the realization conducted to assess the achievements of the calculations reported in the expenditure budget in particular. The assessment is done by analyzing the variance (difference or difference) between the revenue budget

Analysis steps are as follows:

1) Describe the data on budgets and actual expenditures for the City of Yogyakarta fiscal year 2009-2010

Table 10. Summary of Budget and Expenditure Calculation Yogyakarta City Government Fiscal Year 2009 (in rupiah).

No	Commentary	2009	
		Budget	Realization
1	2	3	4
	EXPENDITURE		
1.	Indirect Expenditure	509,884,774,585.00	474,846,213,225.86
2.	Direct Expenditure	351,089,991,266.00	309,005,479,533.80
3.	Financing expenses	11,693,329,297.00	11,693,328,451.86
	The amount of expenditure	860,974,765,851.00	795,545,021,211.52
	Surplus / (Defisit) Revenue - Expenditure	11,693,329,297.00	98,196,733,349.97

Source : Dinas Pajak Daerah dan Pengelola Keuangan Kota Yogyakarta

Table 11. Summary of Budget and Expenditure Calculation Yogyakarta City Government for Fiscal Year 2010 (in rupiah).

No	Commentary	2010	
		Budget	Realization
1	2	3	4
	EXPENDITURE		
1.	Indirect Expenditure	558,668,026,672.00	535,464,145,542.43
2.	Direct Expenditure	358,386,143,508.00	304,402,335,119.00
3.	Financing expenses	1,261,652,155.00	761,652,154.88
	The amount of expenditure	918,315,822,335.00	840,628,132,816.31
	Surplus / (Defisit) Revenue - Expenditure	-	74,972,670,064.17

Source : Dinas Pajak Daerah dan Pengelola Keuangan Kota Yogyakarta

1) Perform variance analysis by comparing the difference between the actual state budget with budgeted in fiscal year 2009 to 2010 multiplied by a hundred as a percentage (%). Because the load calculation surplus / (deficit) (Revenue - Expenditure), then the calculation of variance analysis coupled with expenditure Results of analysis of variance on the summary budget calculations and Yogyakarta City Government expenditures for fiscal year 2009 – 2010 :

Table 12. Analysis of Variance Expenditure Fiscal Year 2009 (in rupiah).

No	Commentary	2009 Budget	Realization	Varians	%
1	2	3	4	5	6
	EXPENDITURE	860,974,765,851.00	795,545,021,211.52	65,429,744,639	92.40
1.	Indirect Expenditure	509,884,774,585.00	474,846,213,225.86	35,038,561,359	93.13
2.	Direct Expenditure	351,089,991,266.00	309,005,479,533.80	42,084,511,732	88.01

3.	Financing expenses	11,693,329,297.00	11,693,328,451.86	845.14	100.00
	Surplus / (Defisit) Income - Expenditure	11,693,329,297	98,196,733,350		

Source : Data is processed

Table 13. Analysis of Variance Expenditure for Fiscal Year 2010 (in rupiah).

No	Commentary	2009 Budget	Realization	Varians	%
1	2	3	4	5	6
	EXPENDITURE	918,315,822,335.00	840,628,132,816.31	77,687,689,519	91.54
1.	Indirect Expenditure	558,668,026,672.00	535,464,145,542.43	23,203,881,130	95.85
2.	Direct Expenditure	358,386,143,508.00	304,402,335,119.00	53,983,808,389	84.94
3.	Financing expenses	1,261,652,155.00	761,652,154.88	500,000,000.12	60.37
	Surplus / (Defisit) Income - Expenditure	-	74.972,670,064		

Source : Data is processed

1) Conclusions

From the analysis of variance can be seen that local expenditures for fiscal year 2009 - 2010 is lower than the regional budget is set, it can be said that the budget is not in accordance with the realization. Difference of budget and actual expenditure is to be profitable.

Table 14. Conclusion Analysis of Variance Expenditure Fiscal Year 2009

Commentary	%	Conclusions	Characters
EXPENDITURE			
Indirect Expenditure	93.13	Not Consistent	Profit
Direct Expenditure	88.01	Not Consistent	Profit
Financing expenses	100.	Not Consistent	Efficient
The amount of expenditure	92.40	Not Consistent	Profit

Source : Data is processed

Table 15. Conclusion Analysis of Variance Expenditure for Fiscal Year 2010

Commentary	%	Conclusions	Characters
EXPENDITURE			
Indirect Expenditure	95.85	Not Consistent	Profit
Direct Expenditure	84.94	Not Consistent	Profit
Financing expenses	60.37	Not Consistent	Profit
The amount of expenditure	91.54	Not Consistent	Profit

Source : Data is processed

- a. Calculate the degree of independence of the City Government of Yogyakarta in 2009 - 2010 was conducted to determine the extent of independence of local governments in implementing autonomy. Degree of independence of a region can be calculated by comparing the actual realization of PAD with the help of the central / provincial and loans.

Analysis steps are as follows:

1) Add up the components of the realization of revenue (PAD) every year.

Table 16. Actual development of the city of Yogyakarta PAD Fiscal Year 2009-2010.
(in rupiah)

Commentary PAD	Fiscal Year	
	2009	2010
Local Tax	71,852,539,011.00	78,254,579,242.00
Local Retribution	23,497,748,962.00	32,214,650,779.00
Results Separated Regions Wealth Management	10,218,454,601.27	11,031,304,700.40
Other Legitimate Income	55,905,095,635.68	57,923,105,336.11
Total PAD	161,473,838,209.95	179,423,640,057.51

Source : Dinas Pajak Daerah dan Pengelola Keuangan Kota Yogyakarta

1) Add up the components of the realization of government assistance / Province and loans each year.

Table 17. Actual development of Total Government Assistance / Province and Yogyakarta City Government Borrowing Fiscal Year 2009-2010

Description Help Government / Provincial and Loans	Fiscal Year	
	2009	2010
Fund Balance	517,366,876,957.00	484,628,282,720.00
Other Legitimate Income	71,148,301,200.00	151,444,001,874.00
Total Government Help Center / Province and Loans	588,515,178,157.00	636,072,284,594.00

Source : Dinas Pajak Daerah dan Pengelola Keuangan Kota Yogyakarta

1) Divide the total revenue to the central government's total aid / loan provinces.

Table 18. The independence ratio of Yogyakarta City Government for Fiscal Year 2009-2010

Year	PAD (Rp.)	Total Government Help Center / Province and Loans (Rp)	Independence Ratio (%)
2009	161,473,838,209.95	588,515,178,157.00	27,44
2010	179,423,640,057.51	636,072,284,594.00	28,21
Average			27,82

Source : Dinas Pajak Daerah dan Pengelola Keuangan Kota Yogyakarta

2) Conclusions

From the results of self-reliance ratio can be seen that the level of independence of Yogyakarta City Government for Fiscal Year 2009-2010 average of 27.82% per year. With the average ratio of the independence of 27.82% per annum, meaning the level of independence of the City of Yogyakarta is still relatively low. Or the role of central government interference in the affairs of local autonomy has begun to diminish. Pattern of relationship is called a pattern consultative

2. DISCUSSION OF RESEARCH

Revenue

In 2009, budget revenue is smaller than its realization. Means the revenue budget is not in accordance with the realization. Difference (variance) between the budget and actual revenues are increased or can be said to be beneficial. Difference (variance) is beneficial is because the performance of a good part of the income. It can be seen from the joint evaluation conducted in a routine to the second quarter by the Head of Revenue to solve problems related to the realization of income, so that in the next quarter revenue is expected to increase or at least equal to that budgeted. From the table it can be seen that this year revenue is budgeted Rp. 872,668,095,148.00 and in fact can be realized revenues of Rp. 893,741,754,561.49, so there is variance (excess) were profitable in the income of Rp. 21,073,659,413.49. Realization of revenue increased by 2.41% (102.41% - 100%) of the budget that has been set.

Revenue (PAD) realized budget year 2009 budget amounting to Rp. 161,473,838,209,95 or 111.02% of the target of Rp. 145,446,398,106.00 increased by 21.93% compared to fiscal year 2008 amounting to Rp. 132,431,571,514.72

Fund balance in fiscal year 2009 amounted to Rp realized. 517,366,876,957.00 or by 99.09% of the target of Rp. 522,128,489,869.00 declined due realization of tax and non-tax only Rp.66, 530,546,957.00 from the target of Rp. 71,292,159,869.00 while for DAU and DAK has realized 100%.

Other - Other Income Legitimate realized budget year 2009 budget of Rp. 71,148,301,200.00 or 116.17% of the target of Rp. 61,245,892,100.00.

In 2010 the budget revenue is greater than its realization, it is said that the budget is not in accordance with the revenue realization. The difference of the budget and the revenue is declining. Difference is decreased can be interpreted as the difference is not profitable, because the income from the fund balance does not exceed the target, the budget is bigger than the realization. This is due to fund tobacco tax adjustments in the 2010 budget year to get in on the group balance funds, types of tax revenue and non-tax revenue, the object of non-tax revenue / natural resources, while the 2009 budget in on other groups legitimate income and the type of income penyesiauan special autonomy funds, income funds adjustment object. But overall local revenue in 2010 amounted to Rp. 915,600,802,880.48 or 99.70% of the target of Rp. 918,315,822,335.00 8.73% increase compared to fiscal year 2009 amounted to Rp.893, 741,754,561.49. Difference (variance) is beneficial in part this is because the performance of good returns. It can be seen from the evaluation routine bersamayang done to solve the problems faced related to revenues, earnings section chief also provide motivation and encouragement to its members in order to carry out their duties properly, generating the maximum amount (especially PAD).

Local revenues realized budget year 2010 budget of Rp. 179,423,640,057.51 or 102.02% of the target of Rp. 175,872,008,293.00 increased by 11.12% compared to fiscal year 2009 amounted to Rp. 161,473,838,209.95. Sources of revenue derived from local taxes, levies realization and results separated areas of wealth management realized over the target, while another realization - other revenue only reached 96.30%.

Income derived from the Fund Balance in 2010 estimated Rp realized. 484,628,282,720.00 or as large as 98.48% of the target of Rp. 492,098,224,251.00, down 6.33% compared to year 2009 estimates of Rp. 517,366,876,957.00, it's because DAU and DAK provided by the central government declined. DAK mainly setting general criteria, specific criteria and technical criteria set by Central Government. DAK used for the development of education, sanitation and environment.

Realization of other legitimate income of Rp. 151,444,001,874.00 or 100.91% of the target of Rp. 150,082,084,441.00 or an increase of 0.91%

Expenditure

In 2009 the expenditure is less than the predetermined budget. Means the budget is not in accordance with the realization. Difference (variance) between the budget and actual expenditure are beneficial. Variance (difference) is beneficial is because not all of the available budget is used because costs are used to realize the direct expenditures, indirect expenditures and financing expenses that's enough and the rest of the budget can be used for next year's spending needs. In the table it can be seen that this year there is a variance (difference less) on the expenditure of Rp. 65,429,744,639 or benefit of 7.60% (100% - 92.40%). In the indirect expenditure are variances of Rp. 35,038,561,359 or it can be said that the expenditure is not directly profitable 6.87%. On the right there is a variance of expenditure of Rp. 42,084,511,732 or it can be said that the direct benefit expenditures 11.99%. Financing expenses are heading variance of Rp. 845.14 or can be said that the realization of efficient financing expenses.

In 2010 the expenditure is less than the predetermined budget. Means the budget is not in accordance with the realization. Difference (variance) between the budget and actual expenditure are beneficial. Variance (difference) is beneficial is because not all of the available budget is used because costs are used to realize the direct expenditures, indirect expenditures and financing expenses that's enough and the rest of the budget can be used for next year's spending needs. There was also a planned expenditures allocations to anticipate things that are unexpected but in fact needs are not entirely unexpected happen, so shopping is realized only slightly. In the table it can be seen that this year there is a variance (difference less) on the expenditure of Rp. 77,687,689,519 or favorable by 8.46% (100% - 91.54%). In the indirect expenditure are variances of Rp. 23,203,881,130 or it can be said that the expenditure

is not directly profitable 4.15%. On the right there is a variance of expenditure of Rp. 53,983,808,389 or it can be said that the direct benefit expenditures 15.06%. Financing expenses are heading variance of Rp. 500,000,000 or it can be said that the realization of favorable financing expenses 39.63%.

In the discussion of the budget will be discussed as well as to post surplus / (deficit), because at the end of the income calculations are heading surplus / (deficit) which will be used to finance part of the event that will be closed when the surplus or deficit.

In 2009 the realization of income is greater than expenses realization. Realization big opinion Rp.893, 741,754,561.49 while spending only Rp realization. 795,545,021,211.52 to post surplus / (deficit) surplus of the realization experience is Rp. 98,196,733,350. This surplus will be used in the further financing.

In 2010 the realization of income is greater than expenses realization. Realization big opinion Rp.915, 600,802,880.48 while spending only Rp realization. 840,628,132,816.31 to post surplus / (deficit) surplus of the realization experience is Rp. 74,972,670,064. This surplus will be used in the further financing.

Independence Ratio

It is known that the average ratio of the independence of Yogyakarta City Government for the financial year 2009-2010 are reflected in the realization of PAD is low. The role of the central government or interference in the affairs of local autonomy has begun to diminish. This relationship pattern called consultative pattern. Although the average ratio of the independence of Yogyakarta City Government is still low but increasing the amount of revenue each year. From 4:18 table can be seen that during the fiscal year 2009 until independence in 2010 the ratio ranged from 27.44% to 28.21%.

In 2009 the City of Yogyakarta independence ratio at 27.44%. PAD that demonstrated the ability of the government to pay for their own government activities, development and service to the community only able to contribute Rp. 161,473,838,209.95 to total revenue. While the central government grants / loans which is a provincial and local revenues derived from other sources provide a greater contribution to total revenue, amounting to Rp. 588,515,178,157.00. This year the level of independence of the City of Yogyakarta is still low, which meant not being able to perform the regional autonomy, is still heavily dependent on central government grants / provincial and loans. This relationship pattern called consultative pattern. Total income of the City Government of Yogyakarta in this mostly comes from the post component fund balance in the amount of Rp. 517,366,876,957.00.

In 2010 the City of Yogyakarta independence ratio at 28.21% increase compared to 2009. PAD that demonstrated the ability of the government to pay for their own government activities, development and service to the community only able to contribute Rp. 179,423,640,057.51 to total revenue, while the central government

grants / loans which is a provincial and local revenues derived from other sources provide a greater contribution to total revenue, amounting to Rp. 636,072,284,594.00. This year the level of independence of the City of Yogyakarta is still low, which meant not being able to perform the regional autonomy, is still heavily dependent on central government grants / provincial and loans. This relationship pattern called consultative pattern. Total income of the City Government of Yogyakarta in this mostly comes from the post component fund balance in the amount of Rp. 484,628,282,720.00.

E. CONCLUSIONS

1. Budget revenues of the City of Yogyakarta region in the 2009 budget (an average of 102.41%) to 2010 (an average sebesar 99.70%) is smaller than its realization, meaning it can not be said budget revenue in accordance with the realization and the difference between the budget and this is increased, which increases the difference can be interpreted as a favorable difference. This is because with the routine evaluation conducted by the head of revenue to solve the problems associated with the realization of income, provide motivation and encouragement to its members in order to carry out their duties properly, so as to obtain the maximum revenue and the revenue can be increased..
2. Regional budget of the City of Yogyakarta 2009 fiscal year (average of 92.40%) to the 2010 fiscal year (average of 91.54%) is greater than realization, this is due to a mismatch between the regional budget realization, the difference between the budget and this is beneficial.
3. The degree of independence of Yogyakarta City Government revenue ratio to help the central government / province of fiscal year 2009 to 2010 average of 27.82% per year. This suggests that the degree of independence of the City of Yogyakarta is still relatively low. Central government aid / province is increasing and the number is much larger than the PAD. So that the central government interference in the affairs of local finance is still dominant, however, gradually has begun to diminish.

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