

Building Institutions for Good Governance

FINAL REPORT
Core Management and Budget Skills
for Indonesian Local Governments
September 30, 2000–February 11, 2005

March 2005

Prepared for

U.S. Agency for International Development

By

INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION
Sustainable Urban Management – Indefinite Quantity Contract
USAID Contract No. LAG-I-00-99-00008-00
Task Order No. 11
ICMA 701.012.01.IND

TABLE OF CONTENTS

1	Background	2
1.1	Purpose of the BIGG Program	2
1.2	Work Plans.....	2
1.3	Our Local Government Partners	3
1.4	Program Elements.....	4
2	Methodology for Identifying Challenges, Accomplishments, Lessons Learned, and Next Steps	9
2.1	Program Components.....	9
2.2	Approach to Information Gathering.....	9
2.3	Sustainability.....	10
3	Challenges, Accomplishments, and Lessons Learned	11
3.1	Local Government Consulting Pool.....	11
3.1.1	LGCP Challenges.....	11
3.1.2	LGCP Accomplishments	14
3.2	Local Governments.....	19
3.2.1	Local Government Challenges.....	19
3.2.2	Local Government Accomplishments.....	24
3.3	Other Challenges.....	35
4	Consulting/Training Delivery Model Evaluations	35
4.1	Basic Technical Assistance (Years 1 and 2).....	36
4.1.1	Description of This Model	36
4.1.2	What Worked.....	36
4.1.3	What Didn't Work	36
4.2	Year 3 and Year 4 Kota/Kabupaten to Kota/Kabupaten Model (Activities 2.02 & 2.06).....	37
4.2.1	Description of This Model in Year 3	37
4.2.2	Description of this Model in Year 4	38
4.2.3	What Worked.....	38
4.2.4	What Didn't Work	38
4.3	P2P Networking Model (Activity 2.03).....	39
4.3.1	Description of this Model in Year 3	39
4.3.2	What Worked.....	39
4.3.3	What Didn't Work	40
4.4	Provincial Training Model (Activity 2.04).....	40
4.4.1	Description of this Model in Year 3	40
4.4.2	What Worked.....	40
4.4.3	What Didn't Work	41
4.5	Association Training Model (Activity 2.05).....	41
4.5.1	Description of this Model in Year 3	41

4.5.2	What Worked	41
4.5.3	What Didn't Work	41
4.6	Budget Clinic Model (Activity 2.07)	42
4.6.1	Description of this Model in Year 4	42
4.6.2	What Worked	43
5	Institutional Home	43
5.1	Organizational Capabilities Required to Sustain the Essence of the BIGG/ICMA Program	43
5.2	Organizations That Have Capabilities as a Potential Home for BIGG/ICMA Materials	44
5.3	BIGG/ICMA Materials Transfer Plan	44
6	Use of Short-Term Technical Advisors	44
7	Next Steps	46

APPENDICES

Appendix A:	Deliverables Tracker for Task Order and Papua
Appendix B:	2005 Survey of Local Governments
Appendix C:	Year 3 and Year 4 Local Government Assessment Summaries
Appendix D:	Final M&E Work Plan Matrix
Appendix E:	Investment in Consulting/Training Pool
Appendix F:	Local Government Training Days
Appendix G:	Local Government Consulting Pool
Appendix H:	Local Government Sustainability Matrix Support Documents
Appendix I:	List of Publications

TABLES AND FIGURES

Figure 1. Work Plan Periods.....	3
Figure 2. Location of BIGG Partners.....	4
Table 1. Partner Local Governments	5
Figure 3. Evolution of Program Design.....	6
Table 2. BIGG Training Workshops and Special Programs.....	8
Table 3. Baseline Sustainability Matrix.....	11
Table 4. Status of Local Government Consulting Pool as of February 11, 2005	14
Table 5. Sustainability Matrix for the LGCP.....	17
Table 6. Project Indicators from 2001 to 2004	25
Table 7. Summary of Responses from the 2005 Survey of Local Governments.....	26
Table 8. Budget Clinic Topics	27
Table 9. Sustainability Matrix for LGs.....	29
Table 10. Sustainability of Commitment to Implement PBB.....	30
Table 11. Sustainability of the Shift of Policymaking from the Executive to the Legislative Branch.....	31
Table 12. Sustainability of Technical Innovation and Change.....	31
Table 13. Sustainability of Community Participation.....	32
Table 14. Sustainability Matrix for LGs.....	34
Table 15. Materials Transfer Plan for BIGG/ICMA Products.....	44
Table 16. Summary of Short-Term Advisors' Deliverables and Their Use	45

ACRONYMS

AKU	Indonesian acronym for General Policy Direction
APEKSI	Association of Indonesian urban districts
APKASI	Association of Indonesian rural districts
APPSI	Association of Indonesian provinces
BIGG	Building Institutions for Good Governance
CLGI	Center for Local Government Innovation
DEMY	Decentralized Environmental Management for Yogyakarta
DPRD	Indonesian acronym for local legislative council
ICMA	International City/County Management Association
IR	Intermediate Result
K2K	Kota-to-Kabupaten or Kabupaten-to-Kota
KEPMEN	Indonesian acronym for ministerial decree
LAKIP	Indonesian acronym for Accountability Report
LC	Local Coordinator
LG	Local government
LGCP	Local Government Consulting Pool
LGSP	Local Government Support Program (USAID-funded program)
LPJ	Indonesian acronym for the Mayor/Bupati's Accountability Report
M&E	Monitoring and evaluation
MOF	Ministry of Finance
MOHA	Ministry of Home Affairs
MOU	Memorandum of Understanding
P2P	Peer-to-peer
PBB	Performance-based budgeting
PERFORM	Performance-Oriented Regional Management Program (USAID-funded program on performance-oriented participatory planning)
PIIP	Public information and involvement plan
PROFESI	Program of Effective Staff Income (Salary Restructuring)
RENSTRA	Indonesian acronym for Local Government Strategic Plan
RENSTRADA	Indonesian acronym for Departmental Strategic Plan
SP	Strategies and Priorities
TA	Technical assistance
TL	Team Leader
TOMs	Training on materials
T&P	Training and Publications
TUPOKSI	Indonesian acronym for a department's main tasks and functions
UGM	University of Gajah Mada
UNCEN	University of Cenderawasih
UNHAS	University of Hasanuddin
USAID	United States Agency for International Development

ABSTRACT

The Core Management and Budget Skills for Indonesian Local Governments Task Order, also known as the Building Institutions for Good Governance (BIGG) Program, was implemented by the International City/County Management Association (ICMA) and operated under USAID Strategic Objective 10: Decentralized, Participatory Local Government. This final report describes ICMA's activities under the Task Order, which included the Papua Bird's Head Alliance Program. The report also includes three requirements of the Task Order work plan (dated January 1, 2004–February 11, 2005):

- A progress report on eight specific USAID targets (see Section 3.2.2)
- An evaluation of the six models developed and used for providing training and technical assistance, as required under Activity 3.08 (see Section 4)
- An analysis and recommendations of institutional homes for BIGG program materials and documentation, as required under Activity 5.07 (see Section 5).

FINAL REPORT: CORE MANAGEMENT AND BUDGET SKILLS FOR INDONESIAN LOCAL GOVERNMENTS SEPTEMBER 30, 2000–FEBRUARY 11, 2005

The Building Institutions for Good Governance (BIGG) Program,¹ implemented by the International City/County Management Association (ICMA), operated under USAID Strategic Objective 10: Decentralized, Participatory Local Government. To this end, it was designed to help USAID meet its four intermediate results (IRs):

- IR 1: Appropriate Environment Established to Enable Effective Local Government
- IR 2: Local Government Capacity Strengthened to Deliver Effective Services
- IR 3: Participation Increased in Local Government Decision-Making
- IR 4: Associations of Local Governments and Officials Established as Advocates.

This final report describes ICMA's activities under the Core Management and Budget Skills for Indonesian Local Governments Task Order, which included the Papua Bird's Head Alliance Program. The report also includes three requirements of the Task Order work plan (dated January 1, 2004–February 11, 2005):

- A progress report on eight specific USAID targets (see Section 3.2.2)
- An evaluation of the six models developed and used for providing training and technical assistance, as required under Activity 3.08 (see Section 4)
- An analysis and recommendations of institutional homes for BIGG program materials and documentation, as required under Activity 5.07 (see Section 5).

This report is organized as follows:

- Section 1, Background, provides an overview of the BIGG program, describes the various work plans in place over the four-year program, and identifies our local government (LG) partners.
- Section 2 on methodology describes our approach to identifying the challenges, accomplishments, and lessons learned from the BIGG program.
- Section 3, Challenges, Accomplishments, and Lessons Learned, is divided into the following categories: the Local Government Consulting Pool (LGCP) and LGs. For both categories we discuss the major challenges faced, how we overcame or dealt with the challenges, and what we accomplished. Lessons learned from program implementation are presented in text boxes throughout this section. Also included in Section 3 are any movements along the Sustainability Continuum, which is our framework for determining whether we had an impact on the LGCP, LGs, and other institutions over the last four years.

¹ BIGG is an acronym chosen by the staff of the Core Management and Budget Skills for Indonesian Local Governments Task Order and the Local Government Support and Partnership Programs Cooperative Agreement, both implemented by ICMA, in order to have a recognizable title across Indonesia for both programs. This final report is for the Task Order only.

- Section 4, Consulting/Training Delivery Model Evaluation, includes an analysis of what worked, what didn't work, and lessons learned from implementing the six models designed and implemented under the BIGG program. Lessons learned are presented in text boxes throughout this section.
- Section 5, Institutional Home, provides an analysis of and recommendations for institutional repositories for the BIGG consulting and training materials, publications, proceedings, and database of local government addresses.
- Section 6, Use of Short-Term Technical Advisors, describes the product of each short-term advisor and how it was integrated into program implementation.
- Section 7, Next Steps, identifies recommended actions for other programs to consider when expanding on the work accomplished under the BIGG program.
- Finally, the appendices provide supporting information for the analysis presented throughout the report as well as other background materials, such as the monitoring and evaluation matrix used during the program.

Throughout this report, the following nomenclature is used. The term "local government" (or LG) refers to Indonesian urban districts (*kota*) and rural districts (*kabupaten*). *Kota/Kabupaten Inti* refers a core or hub local government that served as a mentor to one or more *Kota/Kabupaten Satelit* (or satellite LG). The terms "Year 1," "Year 2," "Year 3," and "Year 4" (or Y1, Y2, Y3, Y4) refer to the four consecutive years of the BIGG/ICMA program.

1 BACKGROUND

1.1 Purpose of the BIGG Program

BIGG was designed to help Indonesian local governments make the transition to a more decentralized and democratic system of governance. BIGG/ICMA provided critical assistance to local governments in support of the decentralization process through its specific program emphasis on assisting Indonesian local governments to implement performance-based budgeting (PBB) for the first time. The program made technical assistance and training available to selected local governments to improve budget and financial management skills, support improved democratic decision making, enable more efficient and effective delivery of community services, and increase citizen participation.

1.2 Work Plans

Four successive work plans for the Task Order have been in place during the program. The initial Task Order work plan covered the period September 30, 2000, through September 30, 2002. The program operated under an unfunded extension from October 1, 2002, to February 28, 2003, and a second work plan was effective from October 2002 to January 2004. USAID later granted a program extension, and a third work plan went into effect from January 2003 to June 30, 2004. Due to the bombing in Bali, Indonesia, which took more than 200 lives, all expatriate program staff under the Task Order contract were evacuated to the United States from October 2002 to April 2003, and it was not known whether the program would continue. Ultimately, USAID did continue the program and approved a fourth Task Order work plan from January 1, 2004, to February 11, 2005. During the same period, a separate work plan for Papua was in

place. Figure 1 shows the time periods of all work plans, and **Appendix A** shows the status of all work plan deliverables.

Figure 1. Work Plan Periods

BIGG/ICMA Core Management and Budget Skills for Indonesian Local Governments																		
September 30, 2000 - February, 11, 2005																		
	2000		2001			2002				2003				2004				2005
	S-D	J-M	A-J	J-S	O-D	J-M	A-J	J-S	O-D	J-M	A-J	J-S	O-D	J-M	A-J	J-S	O-D	J-F
	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	Q13	Q14	Q15	Q16	Q17	Q18
Task Order Work Plan 1																		
Task Order Work Plan 2																		
Task Order Work Plan 3																		
Task Order Work Plan 4																		
Papua Bird's Head Alliance Work Plan 1																		
Papua Bird's Head Alliance Work Plan 2																		
Evacuation (Sep 27 - Nov 25, 2001)																		
Evacuation (Oct 13, 2002 - April 25, 2003)																		

As a result of implementing these work plans over the past four years, ICMA has worked in depth with 46 local governments to improve their budget and financial management capabilities through a combination of on-site technical assistance, training and publications. In the third year of the program, USAID specifically mandated ICMA to focus on ensuring sustainability and transferring knowledge and skills to Indonesian local government staff. Consequently, in the last two years of the program, BIGG/ICMA developed new models and methods for reaching as many local governments as possible, but not in as much depth as the on-site technical assistance models. Thirty-one issues of *The BIGG Picture*, a bilingual publication series; the *Performance-Based Budgeting Reference Manual*; and the *Local Government Consulting Reference Manual* have reached all of the local governments in Indonesia. These publications have provided new information and discussion of financial management issues ranging from new policies and regulations that directly affect how local governments operate to step-by-step implementation of specific tasks. These tasks include: (1) how to prepare a performance budget, (2) how to inform and involve citizens in the budget process, (3) how to develop an “own-source” revenue program, (4) how to set up a financial management system, and (5) how to conduct revenue administration, among numerous other topics.

1.3 Our Local Government Partners

BIGG/ICMA has focused on serving LG partners on the islands of Sumatra, Kalimantan, Sulawesi, Java, and Papua. Figure 2 maps the locations of our LG partners.

Figure 2. Location of BIGG Partners

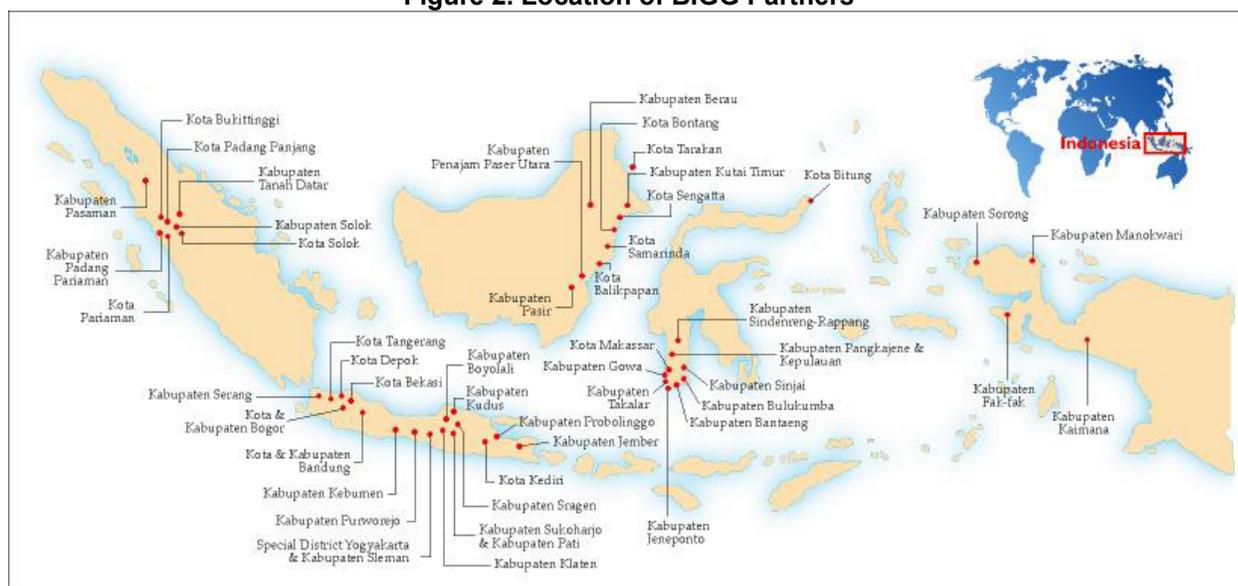


Table 1 identifies the years each LG participated in the BIGG program. The urban districts (kota) and rural districts (kabupaten) that participated in the program for more than one year are shown in gray shading, centered under the years they participated. The information is presented by province.

1.4 Program Elements and Evolution of Program Design

The program elements also included training, publications, and regional conferences, but the heart of the BIGG program was in-depth technical assistance to local governments. A choice was made at the very beginning of the program to focus on only a few LGs and try to help them be successful at implementing performance-based budgeting. According to USAID staff, they did not expect that ICMA would be able to have an immediate impact on the LGs. The LGs faced many challenges and impediments, of which overnight decentralization was the most daunting. To illustrate, one kabupaten had approximately 4,000 employees on December 31, 2000, and starting on January 1, 2001, had more than 20,000 employees. How could LGs manage such a massive organization while simultaneously implementing a new form of budgeting called performance budgeting, which is one of the most sophisticated budgeting approaches ever conceived? How could LGs start setting priorities for a budget when the central government had always told them what the priorities would be?

Despite these challenges, BIGG/ICMA identified LGs that seemed promising as partners, designed an approach, and started providing training and technical assistance. We initially divided the budgeting process into 10 steps, developed a three-part workshop series called the ABC series, and started trying different approaches to training. We identified four basic documents related to PBB that every LG should develop: (1) a budget calendar, (2) budget instructions, (3) a public information and involvement plan, and (4) a performance-based budget. Helping the LGs develop these four documents became the focus of the technical assistance.

Table 1. Partner Local Governments

2001	2002	2003	2004
West Sumatra			
Kota Bukittinggi			
	Kota Padang Panjang	Kota Solok	Kab. Solok
	Kab. P. Pariaman	Kab. Tanah Datar	Kota Pariaman
			Kab. Pasaman
West Java			
	Kota Depok	Kab. Serang	
	Kota Bandung	Kota Tangerang	
Kab. Bogor	Kota Bogor		
Central Java			
	Kab. Sukoharjo		
	Kab. Pati		
		Kab. Kudus	Kab. Purworejo
		Kab. Sragen	Kab. Kebumen
		Kab. Klaten	
		Kab. Boyolali	
DI Yogyakarta			
	Kab. Sleman		
East Java			
	Kab. Jember		Probolinggo
	Kota Kediri		
South Sulawesi			
	Kota Makassar		
	Kab. Gowa		
	Kab. Takalar		Kab. Takalar
		Kab. Sidrap	Kab. Jeneponto
		Kab. Pangkep	Kab. Sinjai
		Kab. Bulukumba	Kab. Bantaeng
East Kalimantan			
	Kota Balikpapan		Kota Balikpapan
	Kota Samarinda		Kota Tarakan
		Kab. Kutai Timur	Kab. Berau
		Kota Bontang	Kab. Penajam
Papua (Bird's Head)			
		Kab. Manokwari	
		Kab. Fak fak	
		Kab. Sorong	
			Kab. Kaimana

The two-day Workshop A from the ABC series introduced basic skills, such as how to set budget priorities, and started building a foundation on which the LGs could base their budget decision-making process. Workshops B and C (also two-day workshops) taught the 10 steps to budgeting. We kept listening to participants and refining and adapting our training approach for the next three-and-a-half years. Some methods worked very well, such as the use of highly interactive exercises so that participants could apply new concepts to their own day-to-day work. Some methods—such as holding training sessions on site at the LG—did not work at all because

the training participants encountered too many interruptions from their staff and supervisors. We took advantage of Indonesia’s oral culture, using small group discussions as a way to teach the new budgeting concepts. In essence, the participants taught each other as they discussed how to accomplish a step in their own work environment. We had to review critical thinking and problem-solving skills before we could even address the steps in budgeting.

Our work during the first and second years of the program involved a lot of trial and error. We found that we needed to add two steps at the beginning of the ten-step process: one for involving citizens and another for ensuring that the planning documents were considered when developing the budget. We also found that we needed to take the second day of the C Series and dedicate it specifically to the legislative council (DPRD) members.

Along with the in-depth basic technical assistance and on-site workshops for our LG partners, we used regional conferences to inform and involve LGs that were not receiving any technical support. That constituted our initial attempt at achieving breadth during the first and second year. Figure 3 helps put the program evolution in perspective. It identifies the significant program elements—technical assistance (TA) and training & publications (T&P)—and shows the evolution of the program design. Our first work plan stressed an in-depth approach to providing technical assistance and training to our Year 1 and 2 partners. T&P primarily supported TA. There were some occasional regional or national conferences, but the focus remained in-depth assistance to a few LGs.

Figure 3. Evolution of Program Design

Program Evolution																	
September 30, 2000 - February, 11, 2005																	
2000	2001				2002				2003				2004			2005	
S-D	J-M	A-J	J-S	O-D	J-M	A-J	J-S	O-D	J-M	A-J	J-S	O-D	J-M	A-J	J-S	O-D	J-F
Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	Q13	Q14	Q15	Q16	Q17	Q18
LG budget cycle begins in May Evacuations																	
TA Y1&Y2 - TA for 4 deliverables - #1 Budget Calendar - # 2 Budget Instructions - #3 Public Information & Involvement Plan - #4 PBB for up to 3 focus areas - ABC Series to LG Partners									K2K Hub-Satellite model - TA for 4 deliverables- Hub+Satellite - ABC Series for satellites - Information sharing workshops Financial Reporting Project with Kabupaten Sleman				K2K Hub-Satellite model - ABC Series for satellites - 4 deliverables Salary restructuring (PROFESI)				
T&P Y1 & Y2 - ABC Series to LG Partners - Specialized Workshops/Conferences - BIGG Pictures - Website									T&P Sustainability Models - ABC Series to LG Partners - Specialized Workshops/Confs - Peer-to-Peer (P2P) - Provincial - Performance Reporting - Associational - BIGG Pictures - Website				T&P Sustainability Model - ABC Series for satellites - Peer-to-Peer (P2P) - Provincial - Associational - Performance Reporting - Budget Clinics I, II, III - BIGG Pictures - Website				
									Papua TA - similar to Y1 & Y2 - ABC Series - 4 deliverables T&P - ABC Series				Papua TA - similar to Y1 & Y2 - ABC Series - 4 deliverables T&P - ABC Series				

During the first two years of the program, we discussed the training materials with an informal technical advisory committee, composed of staff from the Ministry of Finance (MOF), Ministry of Home Affairs (MOHA), and universities, before using the materials in the field.

In the second work plan, we tried to ensure that the information, methods, models, and materials that we had developed could be sustained and perpetuated by the local governments. The technical assistance model “morphed” into a hub-satellite model where star performers from the first two years of the program served as hubs and helped selected neighboring LGs (satellites) implement performance-based budgeting. This was based on a mentoring model of Indonesians helping Indonesians to reduce their reliance on outside consultants and donor funding. We also began to reach out to LGs that were not our in-depth partners and tried to add some breadth to the program through the Peer-to-Peer (P2P) and Provincial Models. The P2P networking model is a streamlined three-day version of the six-day ABC workshop series. The P2P workshop was taught on a regional basis with clusters of LGs attending the workshop at one location as opposed to being taught on site at each local government, as the ABC workshops were. The Provincial model attempted to leverage the training centers that exist in all provinces and the excess staff capacity at the provincial level that resulted from decentralization. We taught a selected group of specialists/trainers how to teach our six-day ABC series and encouraged them to reach as many LGs within their region as possible. In the third work plan for BIGG, we further refined the idea of “Indonesians helping Indonesians” in the TA and our approach to reaching as many LGs with the basics of PBB.

Along with the changes described above, during the third and fourth years the program was heavily focused on sustainability and knowledge transfer from foreign consultants to a broad array of Indonesian personnel (e.g., BIGG/ICMA program staff, local government staff at the kota/kabupaten/province levels, university professors, and ministry staff and officials). A task, such as designing a workshop exercise, that would normally have taken a foreign consultant a few hours working alone to complete, now takes many hours spread over many days in discussion with many personnel. The Indonesian personnel associated with BIGG/ICMA saw the thought processes, products, materials developed and modeled by foreign consultants for three years, and in the fourth year they became actively involved in designing and implementing these materials themselves under the guidance of the foreign consultants. The net result was products and materials that are far superior to what the foreign consultant could achieve alone and shifted the consulting model from technical consulting (e.g., doing the work for the client) to process consulting (e.g., teaching the client how to do the work). The materials were of much higher usability because they better reflected and responded to the needs of the Indonesian LG clientele. The process of producing the materials was also much better because it moved all of the personnel further along the sustainability continuum and helped develop a cadre of Indonesian personnel who can carry out these tasks without the extensive involvement of foreign consultants.

The six models (Y1-Y2 Technical Assistance, K2K, P2P, Association, Provincial, and Budget Clinic) designed and implemented throughout the BIGG program are described in Section 4. Table 2 provides a brief description of each training workshop and special program that was designed and delivered under the BIGG program.

Table 2. BIGG Training Workshops and Special Programs

Training Event	Description
Workshop	
ABC Series (6 days)	A three-part, six-day on-site workshop series on budget and financial management issues in each local government to serve as an important means of training elected and appointed officials and LG employees on PBB principles and practices. This series was the heart of the BIGG program. It described 12 steps to developing a performance budget, and the delivery was timed to be presented just prior to the LG performing the steps.
Performance Reporting (2 days)	Two-day workshops conducted within each of the six APEKSI regions ² for participating LG staff to learn how to prepare a performance report. The workshop objective was to teach LG staff how to evaluate and report on their local government's performance in accomplishing the performance indicators contained in its performance budget as well as the problems and issues that staff faced in the delivery of public services.
Subordinate Enterprises (1/2 day)	A half-day workshop cosponsored by BIGG/ICMA and the Indonesian local government associations that was designed to deliver budget and financial management training to local governments on the internationally accepted practice of using subordinate enterprises to enhance the provision of quasi-governmental services. The main objectives of the workshop were to: (1) teach LGs the theory behind public service organizations versus private sector organizations, (2) identify the financial and management information that subordinate enterprises should be providing to the LGs, and (3) identify a process for evaluating the performance of subordinate enterprises.
Own-Source Revenues (1/2 day)	A half-day workshop to help LG decision makers (1) understand Indonesia's legal framework for LGs' own-source taxes and levies, (2) apply the criteria to potential taxes or levies for their jurisdictions, and (3) develop a list of potential own-source revenues.
National Conferences (1 day)	One-day national conferences were held annually throughout the program to provide: (1) new information and innovative practices to LGs on preparing performance budgets, (2) a forum for BIGG/ICMA's LG partners to become mutually acquainted and exchange information, and (3) an opportunity for representatives of MOHA and MOF to provide timely and relevant information to BIGG/ICMA's LG partners.
Regional Conferences	BIGG/ICMA and the LG associations cosponsored annual regional conferences in the six APEKSI regions from 2001 to 2003. The conference topics varied, but the objectives were always to: (1) promote widespread acceptance and application of PBB principles among participating LGs, (2) develop networking and communication between the association and its members, and (3) provide an opportunity for the associations to hear the concerns of LG management in each region.
Special Programs	
Salary Restructuring (PROFESI)	This special project was designed to assist the three participating LGs (Bukittinggi, Sukoharjo, and Takalar) to: (1) restructure the overall employee compensation plan so that it is distributed on an agreed-upon formula based on staff competency, (2) develop staff job descriptions with indicators that measure performance and can be used to support recommendations for merit increases, and (3) encourage the delivery of better public services by focusing LG staff on their prescribed tasks, leading to better fulfillment of the LG's vision, mission, and goals.

² The regions of APEKSI, the Indonesian local government association that serves the urban districts, are as follows:

- I. Provinces of West Sumatra, Nangroe Aceh Darussalam, North Sumatra, Riau (office in Pekanbaru)
- II. South Sumatra, Jambi, Bengkulu, Lampung, Bangka Belitung (office in Bandar Lampung)
- III. West Java, Banten, Center Java, Daerah Istimewa Yogyakarta, DKI Jakarta (office in Semarang)
- IV. East Java, Bali, NTT, NTB (office in Surabaya)
- V. East Kalimantan, West Kalimantan, South East Kalimantan, South Kalimantan (office in Balikpapan)
- VI. South Sulawesi, Center Sulawesi, South East Sulawesi, North Sulawesi, Gorontalo, Maluku, Papua (office in Manado).

Training Event	Description
Financial Reporting in Kabupaten Sleman	This special project supported an Education Department program from its identification in the planning phase through the budget preparation phase and into the performance and financial reporting phase. The objective was to create a chart of accounts that would enable the comparison of actual expenditures against the budget. Using the chart of accounts also enabled local officials to tie programs and activities to goals and objectives, and showed how performance reporting can help the Mayor/ <i>Bupati</i> develop the annually required accountability report.

2 METHODOLOGY FOR IDENTIFYING CHALLENGES, ACCOMPLISHMENTS, LESSONS LEARNED, AND NEXT STEPS

2.1 Program Components

Throughout the program, we primarily focused on four components:

- **People:** Specific individuals we worked with in what we called our Local Government Consulting Pool. The pool included BIGG/ICMA program staff (such as trainers, Team Leaders, and Local Coordinators); staff from two local government associations that serve the urban and rural districts, respectively (APEKSI and APKASI); university professors from the Universities of Gajah Mada, Hasanuddin, and Cenderawasih; and staff from the Ministries of Finance and Home Affairs.
- **LGs:** Our 46 local government partners, which received intensive, on-site technical assistance and training.
- **Consulting/Training Services and Delivery Methods:** BIGG/ICMA’s materials and approaches used in our on-site consulting and training.
- **Other Institutions:** The institutions that individuals in the LGCP work for, such as the local government associations, universities, and Ministries of Finance and Home Affairs.

2.2 Approach to Information Gathering

Our overall approach to gathering the information to evaluate these four areas was as follows:

First, we conducted the 2005 Survey of Local Governments. A third party, Syarifuddin of the University of Hasanuddin, interviewed our LG partners primarily about the people and also asked a few questions about the consulting/training services and delivery methods. These telephone interviews were conducted between December 22, 2004, and January 14, 2005, with 36 of the 46 partners responding. Also for the survey, the BIGG/ICMA Training and Publications staff interviewed randomly selected LGs regarding specific training workshops for the P2P, Performance Reporting, and the Budget Clinic models. We also interviewed LG association staff about the Association model. For the Provincial model, we gleaned information from the final reports submitted by the provinces. All of these responses are included in **Appendix B**.

Second, the BIGG/ICMA Field Operations staff evaluated the 46 LGs based on the same criteria contained in the Local Government Assessment report that was used to evaluate the 18 LGs from the first two years of the program. The Years 1 and 2 Local Government Assessment report was submitted to USAID on March 25, 2003. For the overall LG Assessment covering all

four program years, we added questions to gather additional information for this final report. See **Appendix C** for the Year 3 and Year 4 LG Assessment summaries.

Third, we held a BIGG/ICMA Field Operations/Training & Publications staff meeting on January 17, 2005, to reflect on what worked, what didn't, and lessons learned after four years of program implementation. The discussion focused on People, Partners, Services, and Delivery Methods. Staff also conducted an evaluation of the six program models that BIGG/ICMA implemented (Y1-Y2 Technical Assistance, P2P, Provincial, Association, K2K, and Budget Clinic), which is included in this final report.

Fourth, we summarized the results from the final Monitoring and Evaluation (M&E) matrix (see **Appendix D** for the full matrix) that was an integral part of our quarterly reports.

2.3 Sustainability

In preparing the third and final work plan, we carefully considered sustainability—would our program have any lasting impact on Indonesian local governments after the BIGG program ended? Could we change the way local governments did business so that they could become more transparent in their decision making and accountable to the citizens? To determine the answers to these and other questions, we developed a Sustainability Matrix (shown in Table 3) that we used as our baseline. At the time the continuum was developed, we focused our energies on defining our expectations primarily for the first three to four stages and arbitrarily stopped the continuum at five stages. Between the fourth and fifth stages, there is a considerable jump in a local government's knowledge, skills, and abilities.

In Section 3 we discuss in detail how far the LGs and members of the training pool have moved along the sustainability continuum, and what factors helped or hindered them.

Table 3. Baseline Sustainability Matrix

Sustainability Continuum	Stage	For LGs (Receivers)	For Training Pool (Deliverers)	For Organizations (Institutional Memory)
Initial awareness  Institutionalized behavior and ability to transfer knowledge and skills	1	Initial awareness; understanding of the basic concepts	Initial awareness; understanding of the basic concepts	Physically housing information as a repository
	2	Some interaction with outside sources or initial attempts from an outside source to guide (e.g., providing a manual, one-time training workshop without follow-up)	Guided training for building both process and technical training skills	Publication or dissemination of information through various communication vehicles such as reprints, Web site
	3	Deeper, more intense guidance from outside source working with LG staff in on-site application, more side-by-side training, emphasis on application rather than theory	Actual field experience in a lead role to conduct training/consulting	Organizational capacity to use both human and fiscal resources in the delivery of a product such as training
	4	Application of concepts and tools from outside sources on their own but not yet a normal part of the LGs' activities	Independent trainer/consultant (independent of donor funds)	Organizational capacity to design, update, evolve, and upgrade products as a normal part of the organization's activities
	5	Full institutionalization, in which the behavior becomes part of the organizational culture	Preparation for establishment of private or public consultancy	Peer transfer programs and direct consultancies with a deeper focus

3 CHALLENGES, ACCOMPLISHMENTS, AND LESSONS LEARNED

This section is divided into two categories: LGCP and LGs. For both categories we discuss the major challenges faced, how we overcame or dealt with the challenges, and what we accomplished. Lessons learned from program implementation are presented in text boxes throughout this section. Also included within the Accomplishments section are any movements along the Sustainability Continuum, which is our framework for determining whether we had an impact on the LGCP, LGs, and other institutions over the last four years.

3.1 Local Government Consulting Pool

3.1.1 LGCP Challenges

We faced many challenges over the last four years from the initial start-up to the end of the program. Some challenges we overcame; our efforts to overcome others were ongoing.

Hiring Staff

A primary challenge faced at project start-up was the limited number of trained Indonesian accountants and budget specialists available. Also, only a few of the trained persons had local government experience. The newly hired Indonesian program staff therefore needed significant amounts of training. Initially, materials for this training and staff development were prepared by Indonesian universities. These materials were similar to those used at the university level and were very sophisticated and complicated. The training method was lecture only, with very

limited opportunity for the participants to actually apply the concepts they were hearing about for the first time. The staff's lack of budget and finance knowledge, and the challenges posed by the university design/delivery method, affected the program in two ways:

- The newly hired program staff had to be technically trained in finance, accounting, and budgeting before they could begin providing technical consulting or training services. Most of the new staff had a degree in engineering or another technical field, not in budgeting and finance.
- BIGG/ICMA program management began looking to universities as the experts to design the materials and to train the BIGG/ICMA staff as well as the LG participants. If this practice of using the universities to design and deliver the workshops had continued, BIGG/ICMA staff, especially those without a finance background, would never have had the opportunity to learn the details of performance-based budgeting and performance measures. It would have been very difficult for them to provide any kind of technical services and training to the LGs.

We overcame these challenges by using Training on Materials (TOM) as a way to develop or enhance the financial understanding of BIGG/ICMA's Team Leaders and Trainers. We developed training materials for the six-day ABC workshop series that included technical background, handouts, and a 10-step approach to developing a budget. These materials were adapted from an USAID-funded finance project that ICMA implemented in Slovakia. We also developed simple presentation materials (in Microsoft PowerPoint) with hands-on exercises so that the LG participants could understand and apply the concepts in actual situations. The TOMs were used to train BIGG/ICMA staff, who after mastering the concepts used the same materials from the TOM to train the LGs.

At first, the trainers who delivered the newly adapted training materials were a combination of university staff plus the BIGG/ICMA Team Leaders (TLs) and Training and Publications team. By the end of Year 1, the TLs and T&P team's knowledge of budget and finance issues, training ability, and confidence had reached a level where they were doing the majority of the training facilitation. University involvement in training delivery continued, but only to expose university staff to new concepts and training methods. The universities were no longer the only source of knowledgeable trainers.

Cultural Integration

It took some time for the Indonesian and American staff to build trust and learn how to communicate and work together. There were differences in the willingness to voice contradictory opinions and the practice of making decisions by consensus versus majority vote. To help the staff adjust to the cultural differences, we held a workshop early in the program where we delved into the different mindsets or frames of reference of Americans and Indonesians. For example, we talked about what "time" means to each of our cultures. In America, time is highly valued, and many decisions are made based on time. In Indonesia, time is just one of many factors—and rarely the predominant one—in making decisions.

Evacuations

There were two ordered evacuations of expatriate personnel during the BIGG program. The first occurred after the September 11, 2001, attack on the United States. The second evacuation

happened after the bombing in Bali, Indonesia, and continued when the United States invaded Iraq. The BIGG program was affected much more by the second evacuation than the first. Indonesian staff recommended that we postpone activities due to concerns that Indonesians would not attend the training and other activities because they were U.S. funded. During the six-month evacuation, there was very little staff travel, and staff primarily focused on preparing program documentation.

Working in Teams with Other Institutions

An ongoing challenge to the T&P team was working with university, ministry, and local government association personnel who served in BIGG/ICMA's Local Government Consulting Pool as trainers. Because these individuals were employees of other institutions and not within the direct control of the BIGG/ICMA program, they did not have the same incentives to carry their share of the workload as the other training team members. This situation affected the morale of the T&P team. Our response was to assign responsibilities more directly by institution and attempt to communicate those responsibilities in the Memorandum of Understanding (MOU) with the respective institutions.

Lack of participation by MOHA in the training pool: MOHA exhibited a reluctance to become engaged in the BIGG/ICMA program. First, no MOHA staff participated in the TOM for the Peer-to-Peer Model. Consequently, BIGG/ICMA extended an invitation to MOHA staff to attend the P2P workshops as observers, but not trainers. MOHA then sent two staff as observers to one workshop each.

Universities of Gajah Mada & Hasanuddin: BIGG/ICMA initially contracted the two universities to design materials and conduct all of the program's training workshops. Early in the program, this relationship changed. Instead, the universities provided short-term consultants to help design the workshops and facilitate the training. BIGG/ICMA staff identified several areas of concern when initially working with the university staff:

- Universities have a different approach to training than BIGG/ICMA did—university staff preferred lecture-style training and wanted to explain the laws.
- Because of their respected positions in society, university staff tended to intimidate the BIGG/ICMA staff.
- University staff were good at identifying problems, but usually did not or could not propose alternative solutions to solve the problems.
- There was occasionally a lack of cooperation on the part of university staff.

The best solution we found was to identify and work exclusively with university staff members who were easiest to work with and who were open to providing training in an interactive manner. Over time, as the BIGG/ICMA staff became more experienced, the initial concerns disappeared.

Lessons Learned

- The best use of university personnel is for teaching or facilitating—not designing materials—because they had a very limited understanding of adult training techniques beyond lecturing.
- It is advisable to move ahead without waiting for implementing regulations from the central government. Empower LGs by giving them a framework for basic decision making and priority setting and some will use it.

University of Cenderawasih (UNCEN): When Papua joined the program in Year 3, we began working with university staff from UNCEN. We had different challenges with them due to their lack of experience and technical knowledge. Fortunately, they were very cooperative and wanted to learn as much as possible about training methods, technical issues, and many other areas.

The local government associations: We found that they lacked organizational capacity and corporate identity. We worked with two interns (one from each association) for two years. Section 4.5 provides a more in-depth analysis of our perceptions of BIGG/ICMA's impact on the associations.

Bilingual Issues

One challenge early on was the quality of the translations from English to Bahasa Indonesia. Frequently, the staff would disagree with the way the translator had expressed the English in Bahasa Indonesia, especially in the technical materials. We found that using landscape page orientation to present the Bahasa Indonesia and English versions side by side resolved many issues. This format made it much easier to ensure that any change in one language would be reflected in the other language. Previously, we had used one file per exercise for English and a separate file for Bahasa Indonesia; frequently, adaptations would be made to one file but not to the other. The dual-language presentation made it much easier for expatriate advisors, even short-term advisors, to work with any of the BIGG/ICMA materials as well as to communicate with staff. As an unexpected benefit of this effort, the BIGG/ICMA staff indicated that their English vocabulary and comprehension skills had improved significantly because they always saw materials in both languages.

3.1.2 LGCP Accomplishments

A major focus of the BIGG/ICMA program was to develop a cadre of trainers/consultants who could carry on the methodology of interactive training and one-on-one consulting, and continuously evolve the performance-based budgeting concepts developed through the program. Because organizational changes (such as the implementation of PBB concepts) are made by people, we invested significant amounts of time, energy, and money in the LGCP. In many ways, the results of this program are as much the professional growth of these people as the observed changes in the decision-making of local governments. Table 4 summarizes the number of members and the composition of the LGCP as of February 11, 2005.

Appendix E, Investment in Consulting/Training Pool, identifies the time that BIGG/ICMA invested in the people of the LGCP. **Appendix F**, Local Government Training Days, is a summary of all of the training events conducted. **Appendix G**, Local Government Consulting Pool, is a listing by names that shows how the numbers in Table 4 were determined.

Table 4. Status of Local Government Consulting Pool as of February 11, 2005

Training/Consulting Pool	Cumulative Actual as of December 31, 2002	Cumulative Actual as of January 30, 2004	Cumulative Actual as of February 11, 2005
BIGG Staff			
Team Leaders	6	5 ^a	6 ^b
Local Coordinators	18	24	30
Trainers	5	8 ^c	8
Other		4	4
Association Interns	3	5 ^d	5
Total Core Consulting Team	32	46	53
Other Partners			
Universities	8	17	17
Ministry of Finance	3	12	12
Ministry of Home Affairs	0	0	9
Total LGCP	43	75	91

^a This decrease is a result of transferring two Team Leaders to training positions and the promotion of one Team Leader to Director of Field Operations.

^b This reflects the addition of a Team Leader.

^c This increase is a result of transferring two Team Leaders to training positions.

^d Through 2002 we worked with one intern from each of the three associations: APEKSI, APKASI, and APPSI. In 2003, we focused on one intern from APEKSI and APKASI, so the number “5” represents the “3” persons from the first two years, plus an additional person each from APEKSI and APKASI.

Results of 2005 LG Survey Regarding the LGCP

In an effort to better understand how LGs perceive the quality of our LGCP and especially the Team Leaders and Local Coordinators, we included some specific questions about the LGCP in the 2005 Survey of LGs (see **Appendix B**). All 46 LGs that participated in the BIGG/ICMA program were invited to participate in a telephone survey. Thirty-six of the 46 LGs (78 percent) responded. The head of the technical team was the primary person interviewed in each of the LGs.

The survey responses were very favorable overall with no negative comments about either the TLs’ or LCs’ technical abilities or knowledge. Respondents indicated that the TLs and LCs actively encouraged them to make changes so that their budget decision-making processes were more open and accountable. All said that they would use members of the LGCP again, and at least one-half were willing to pay for these services.

Lesson Learned

The approach of using a rotating training coordinator taught a new level of skills and teamwork for everyone on the team. Training coordinators became better leaders because they also had to be followers; conversely, they were better followers because they understood what support the leader required.

Final Staff Evaluation

We asked the BIGG/ICMA staff what professional accomplishments they had achieved as a result of their participation in the BIGG/ICMA program. The following are their responses:

- The training we designed and conducted was simple and fun (never boring).
- We are much more confident in our technical knowledge and capabilities.
- We expanded our networks with staff and other partners.
- We improved our opportunities for growth, curriculum vitae, and employability.

- Our written and oral English has improved.
- We received annual performance evaluations for the first time.
- We improved our discipline by preparing weekly reports and meeting enforced deadlines for submitting expense reports.
- Some of us were promoted from Local Coordinator (LC) to Team Leader (TL); LC to a trainer, TL to trainer, TL to Director of Field Operations.
- We were able to help develop the human resources of the local government associations by working with the interns for two years.
- In collaboration with the USAID-funded PERFORM program, we were able to integrate the planning and budgeting process and calendar. We developed a flow chart called the “green thread” that demonstrated how the planning and budgeting documents are interrelated to help LGs understand how to use the documents in the budget decision-making and preparation process.
- The new draft central government legislation on PBB (KepMen) includes several specific changes we recommended on the forms and guidelines for preparing a local government budget.
- Based on our input and recommendations to MOHA, the old development and routine budgets were integrated into a unitary budget by MOHA.

Movement Along the Sustainability Continuum

The Sustainability Matrix included in BIGG/ICMA’s third work plan required that we determine how far the training pool (deliverers) have moved along the sustainability continuum. The training pool, or LGCP, consists of staff from BIGG/ICMA, universities, the provincial training unit, LG associations, and the Ministries of Finance and Home Affairs. Table 5 shows the placement of these organizations along the sustainability continuum. The judgment of organizations’ placement within the matrix is based on BIGG/ICMA’s expectations and performance standards for interactive training design and implementation. The use of other standards and criteria (such as lecture-style delivery) could yield a different placement of organizations within the matrix.

Table 5. Sustainability Matrix for the LGCP

Sustainability Continuum	Stage	Knowledge	Skills and Abilities	MOHA	MOF	APEKSI & APKASI	Province	JNCEN	JGM & JNHAS	LCs	T&P	FLs	
<p>Initial awareness</p>  <p>Institutionalized behavior and ability to transfer knowledge and skills</p>	1	Possess initial awareness and understanding of basic concepts of PBB and domestic and international laws, regulations, and standards.	No LG work experience either as a civil servant or consultant. No training experience, observation only.										
	2	With direct supervision, able to apply PBB paradigm, but not able to contribute original ideas or analysis. Possess knowledge of the application and limitations of domestic and international laws, regulations, and standards.	Work experience either as a civil servant or consultant. Facilitation using existing materials. Not able to contribute original ideas or analysis to training design.										
	3	With minimal supervision, able to apply PBB paradigm and able to contribute original ideas and analysis. Can conduct analysis of domestic and international laws, regulations, and standards.	Teaching. Able to contribute original ideas or analysis to training design. With guidance able to modify existing materials. Able to question and analyze the logic and outcome of the design. Able to reflect on the gap between intended outcome and actual results. Able to determine what and how design needs to be changed.										
	4	Formulate recommendations for change and exert influence at central and LG level on legal framework. Understand and able to independently apply international standards.	Consulting. Able to design high-quality, original, interactive materials with minimal guidance.										
	5		Independent consulting. Able to design high-quality, original, interactive materials without guidance.										

Note: Shaded cells indicate that the organization or group of people attained that stage during the BIGG/ICMA program.

People (LGCP)

Training and Publications Team: Individual members of the T&P team are spread across rows 2–4 along a bell-shaped curve, with the majority in row 3 and a few outliers in rows 2 and 4. The few individuals in row 2 did not become trainers and training designers until Years 3 and 4 of the program. Likewise, those in row 3 and 4 have worked as trainers and designers over a longer period of time. The T&P team members advanced further than all other members of the LGCP in terms of their ability to design training materials. This is largely due to the nature of their jobs, which involved training design and implementation, and the intense, long-term exposure and guidance they received from a senior Training Director. Other members of the LGCP had far fewer opportunities to design training materials.

Team Leaders: Like the T&P team members, the TLs are also spread across rows 2–4 along a bell-shaped curve, with the majority in row 3 and a few outliers in rows 2 and 4. Again, this spread corresponds to the years of the TLs' involvement in the program. While the TLs did not have as many opportunities as the T&P team members to design a workshop or an exercise from start to finish, over time they gained ability to understand the logic behind the design of a workshop or exercise. They are now able to question, analyze, critique, and offer suggestions for improvement so that the design will have much better results and outcomes when used with the LGs.

Local Coordinators: The LCs are spread across rows 1–2. As the LCs worked on a part-time basis and were based in the local governments with which they worked, they have had the least exposure to training implementation and design. Most of the LCs had little to no applied experience with LGs in the areas of budgeting and finance. After one year of training through Training on Materials and observation of TLs in the delivery of training and consulting, most of the LCs were able to become facilitators in the training workshop in subsequent years. None of the LCs had an opportunity to become involved in training design, with the exception of one LC who became a T&P team member in Year 3.

Universities

University of Gajah Mada and University of Hasanuddin: Faculty members from these two universities served as facilitators and trainers in BIGG/ICMA's workshops throughout the program. They are spread across rows 1–2. Some faculty members were quicker to grasp the interactive design elements than others, and most faculty members were more comfortable with a lecture style to communicate information. One faculty member, who had an excellent understanding of budgeting and accounting and an interactive delivery style, served as a short-term consultant to design and implement several pilot programs and frequently provided key input that we used to update and modify training materials.

University of Cenderawasih: Faculty members from this university became observers in Year 4. As they were the newest members of the LGCP and only participated for a short time, they did not have ample opportunity to progress through the sustainability matrix and are placed in row 1.

We have had two accomplishments of note with the three universities:

- The universities adapted and used our materials. For example, UGM staff used our materials to train the new legislative body (DPRD) in Yogyakarta and have used BIGG training materials in some of their courses.
- Many university staff who continued in our LGCP changed their style of training to use a more interactive approach, rather than straight lecture style, when appropriate.

Provincial Trainers

Because many of the provincial trainers have adapted and delivered our materials to local governments within their respective province, we believe they demonstrate characteristics ranging from row 1 to 3 on the continuum. However, we had limited exposure to the provincial trainers (five days), and we did not observe or evaluate the delivery of any of their training workshops.

Associations

While the two association partners were full members of the training team in Years 2 and 3, they did not demonstrate the knowledge, ability, or authority within their respective associations to apply what they learned and to move beyond row 1.

Other Institutions

We included members of the LGCP from both the Ministry of Finance (MOF) and the Ministry of Home Affairs (MOHA) in the matrix. The MOF participants were much more active in the LGCP and thus had more opportunity to develop their knowledge, skills, and abilities than MOHA. Consequently, MOF progressed to row 2, while MOHA remained in row 1.

3.2 Local Governments

3.2.1 Local Government Challenges

LG External Pressures

Literally overnight, on January 1, 2001, the central government decentralized numerous services and functions and shifted hundreds of thousands of civil servants to the local governments. Previously, budgeting had been done entirely by the central government. Unfortunately, no budgeting capacity was really shifted to the local governments to help them make the adjustment. One consistent problem for LGs is that there is no trained accountant or budget specialist responsible for preparing the budget. BIGG/ICMA found that many newcomers had been posted to key executive slots that were critical to the budget process. Furthermore, there was significant disorder in the setting out of budget decision-making relationships between the executive and legislative branches.

During the first two years of the BIGG/ICMA program, these problems were compounded by the lack of implementing regulations for PBB. While there was national legislation requiring local governments to implement PBB (Laws 22 and 25/1999 and Government Regulations 104 to 110/2000), there were no implementing regulations nor initial guidelines issued by the central government on how to prepare a performance budget. There were no examples of performance

budgets for Indonesian local governments to follow and no database of performance indicators to draw upon. In most LGs, although computers were generally available, the underlying accounting system was a single-entry accounting system. In addition, Indonesian LGs have a long history of receiving technical instructions from the central government for all tasks. Combined, all these factors made it very difficult to achieve progress in implementing PBB in the first two years of the program. These external pressures had a number of impacts:

- Local governments did not know what to do. Their whole world changed overnight; they had no parameters within which to work and no history of being able to make their own decisions regarding financial matters. Many of our initial LG partners were afraid of losing funds if they did anything other than what the central government recommended—and the central government was not recommending anything other than to prepare a performance budget. Therefore, most LGs did very little, if anything.
- Our local staff also had the strongly ingrained idea of waiting for the central government to issue regulations on how to do something and which forms to fill out. Especially since many of them had little or no financial background and no real experience in the day-to-day operations of an LG, they were unable to provide constructive ideas for helping the LGs start setting up a framework for implementing PBB.
- In our advisory meetings with MOHA staff, they made it very clear that they did not want us to teach anything specific. They did not want us to give any forms to the LGs; they wanted us to teach concepts only.

BIGG/ICMA's approach during this time was to provide technical assistance and models for preparing a generic budget without details on performance. We started laying the groundwork with the basics, such as the purpose of budgeting, priority setting, the roles and responsibilities of the head of the local government and the legislative council, preparing an organization to implement PBB, the importance of community participation, and initial concepts of performance measures. BIGG/ICMA staff attempted to be understanding and respectful of forces competing for the attention of LG personnel involved in the budget process. The most successful first-year governments were those that made PBB a high priority, despite the chaos.

Flawed Legislation

It was not until the middle of BIGG/ICMA's second year, in June 2002, that the Ministry of Home Affairs issued Decree No. 29/2002 (KepMen No. 29/2002), which contains the guidelines and forms for local government performance budgets. Though we participated in reviewing early drafts, neither we nor any donors had an opportunity to review the final draft. BIGG/ICMA and several other donor agencies and programs had serious concerns about these forms.

The first major concern was that the forms did not contain account codes for program and activity, which BIGG/ICMA believes are essential components for developing and reporting on a performance budget. The lack of account codes or coding of some type led to our second major concern: it was impossible to tell which activities were related to which program, which program was related to which objective, which objective was related to which goal, and which goal was related to which mission in any department. Third, the decree mandated the use of benefit and impact indicators for all budgeted activities. Local governments were having difficulty preparing

these indicators, which are long-term indicators, as part of their budget, which describes a one-year planning horizon.

In the absence of the two types of account codes, LGs were unable to determine the cost of achieving the programs and activities contained in their budgets and were unable to prepare accurate accountability reports on implementation of their local budgets. At the lowest level, departments were spending many hours preparing performance budgets but could not tell what the cost of achieving any one given objective was. They were also spending countless hours on developing benefit and impact indicators, which are almost impossible to develop for a one-year budget—especially in the first years of implementing a performance budget.

To overcome the flaws in the legislation, we required that all LGs participating in Y3 and Y4 of the program:

- Add programs and activities to their account codes.
- Number these elements in the budget forms so that the relationships could be clearly seen. This is what BIGG/ICMA refers to as the “red thread,” a flow chart that visually ties together the vision, mission, goals, objective, program and, activity. Using the red thread, LGs can determine the cost of achieving an activity, program, objective, or goal.
- Drop benefit and impact indicators from the KepMen forms.

In June 2004, we heard informally that MOHA planned to issue a draft government regulation on Work Plan and Budgeting for Government Organizations. It will supercede KepMen 29/2002 and regulate performance-based budgeting and reporting for LGs. The regulation is projected to include documents, forms, account codes, classification of organization, functions, and expenditures and to incorporate BIGG/ICMA’s three recommendations. As of February 11, 2005, we still had not seen a draft of the new regulation.

Lack of LG Budgeted Funds for This Program

The BIGG/ICMA program did not require that Indonesian LGs allocate any funds in their budget to implement the program. This impacted the way the program was initially received because most activities carried out by LG staff are connected to projects, which usually provide honoraria to those participating in an activity. In this case, our program activities did not offer an opportunity for income enhancement. Thus, our program had to be promoted through genuine interest in the subject matter and not as an additional source of income. Initially, generating interest was a challenge because the local governments did not know about or understand the core budgeting program. When the BIGG program became better known and more demand driven, the lack of budgeted funds ceased to be a major problem.

Impediments to Change in LGs

The primary ongoing challenges are related to local governments’ attitudes, such as:

Employee suspicions: The response to inadequate public sector employee pay and benefits over the decades appears to have been civil servant behavior ranging from creative “projectization” of routine expenditures to various degrees of corruption, collusion, and nepotism. There

was reluctance to embrace the principles of good budgeting using performance measures because to do so might adversely impact personal incomes.

“Fill out the forms” mentality: There was and continues to be a mentality of filling out the forms rather than setting priorities based on community input.

Conflicting regulations: It was initially difficult to identify all of the regulations that impact budgeting in LGs. As we identified them, we found conflicting regulations. Our approach to the conflicts was to adapt the materials, making the LGs aware of the conflicts and making recommendations where appropriate.

LG bureaucracy: Often, LG staff do not come to the office, hold no regular office hours, do not arrive when they set an appointment, or are on travel status. It is therefore difficult to obtain decisions needed for program implementation, even relatively simple decisions such as assignment of staff to attend a training workshop. To deal with this challenge, we persevered in following up for the next appointment, next training event, or next decision needed.

Education and background: LG officials, sometimes even the person responsible for finance or budgeting, lack even basic education or background in finance. This has been especially challenging in designing materials. We finally started designing each workshop on the premise that no one understood even the basics of the topic. Throughout most of the program, we provided training on basic budgeting.

A related challenge is that the director of a given department rarely has training in that area. For example, the Director of Education is probably not an educator. The Director of Public Works probably has no background in public works or management. This problem is compounded because department directors are often rotated. So a person may be Director of Health this year, and Director of Transportation next year.

DPRD–executive political clashes: Before decentralization, the head of the local government was appointed by and responsible to the central government. The legislative body (DPRD) primarily had a “rubberstamp” function without input into decisions. Decentralization has shifted more power to the DPRD, which has resulted in “power struggles” between the two branches of LG. BIGG/ICMA has tried to remain neutral and work with both branches. Over the course of the program, the DPRD became more representational and began reflecting community priorities in budget decision making. The head of the LG also became more willing to share power due to central government regulations on decentralization.

Low education of DPRD members: This problem became apparent in Year 1. Until 2004, DPRD members were appointed by the political party and did not have to meet any qualifications or criteria. Many do not even have a high school education. To deal with this challenge, we

Lesson Learned

The training team and Team Leaders were initially reluctant to train the executive and legislative branches together in one workshop because it had never been done before. We tried it, and it worked very well. The response from both executive and legislative members was that it was their first opportunity to talk together about the PBB concepts. Simultaneous exercises for the executive branch, legislative branch, and departments will work, especially the exercises on roles and responsibilities and organizational readiness.

designed a workshop (the C2 workshop, one full day of the six-day ABC series) specifically for the DPRD members.

Changing DPRD members, mayor, elections: With decentralization and democracy comes elections. Unfortunately, elections mean that people whom we spent a lot of time and energy training may not be reelected or reappointed when their term is complete.

Not a reading culture: In the first year, we discovered that Indonesians had an auditory learning style. Participants wanted to come to our workshops because they had an opportunity to talk—not just listen to someone tell them what they needed to do. Some of the most positive feedback we got on the workshops was that they were fun. In conjunction with the preference for auditory learning, we noticed that participants did not read the handouts. Upon investigation, we found that libraries, for all practical purposes, do not exist in Indonesia as we are accustomed to them in the United States.

The Indonesian culture transmits information orally; in fact, that is how history is passed down to the next generation. Even our staff would not read the handouts, so we had to find a different way to communicate the basic information.

We did this using a “talking” method. Not lecturing, but talking through concepts, drawing lots of pictures and using lots of sticky notes. It was through this method that we developed one of the best products from the BIGG/ICMA program—the “red thread.” This visual way of tying together vision, mission, goals, and objectives has become a foundation of the budget decision-making process. The changes that we have seen in LGs demonstrate that our training method worked very well.

Too many overlapping planning documents that have no clear linkage to the budget: Another challenge was the lack of clear relationships among planning and budgeting documents, such as General Policy Direction (AKU), Strategies and Priorities (SP), Accountability Report (LAKIP), Local Government Strategic Plan (RENSTRA), and Departmental Strategic Plan (RENSTRADA). Different central ministries have jurisdiction over the planning and budgeting areas, and there was no coordination. At the same time, USAID decided that the planning and budgeting areas should be integrated within their two programs that dealt with planning (PERFORM) and budgeting (BIGG). Thus, we worked with the PERFORM team to develop the “green thread” flow chart, which shows the linkages between the planning and budgeting documents. We also changed our training materials to add a step at the beginning of the budget

Lesson Learned

The strategy for selecting focus areas in Year 1 of the program was to allow each LG to select any focus area of their choice for development of model performance budgets. We assumed that the focus area would be associated with the LG's key priorities. We also hoped that the cumulative collection of budgets would provide models that could be useful reference resources for other LGs. However, the LGs chose focus areas that were very difficult to adapt to performance budget formats (e.g., areas in functional departments such as the planning and finance departments that do not directly serve the public). This negatively impacted our ability to develop usable sample performance budgets. A better approach, which we developed and refined in Years 2 through 4, was to ask LGs to select only from a limited number of focus areas. By limiting the focus areas to departments for which it is much easier to develop performance budgets (i.e., those departments that directly serve the public, such as public works, health, and education), we were better able to develop usable models for the reference manual. Also, it was easier for the LGs to develop performance indicators for these areas. Later, the same LGs can apply what they learned in preparing performance budgets for the more difficult functional departments.

process. This step called for evaluating the various planning documents and tying them to the budget priorities.

No good sample deliverables until Y4: The sample budget calendar and sample budget instructions were developed in Year 2. However, it was difficult to develop a sample public information and involvement plan (PIIP) and sample performance budgets. These were not developed until Year 4. The LGs wanted to see what a performance budget would look like based on the KepMen regulations; unfortunately, what the KepMen called a performance budget did not meet internationally accepted standards for performance budgets. To provide the LGs what they requested would have been a disservice to them in the long run. Instead, we educated the staff, the central ministries, and the local governments, telling them that what they were doing was not PBB and that there were better methods for preparing a performance budget. In the summer of 2004, we produced sample performance budgets for several focus areas that were consistent with internationally accepted standards. We also produced a sample PIIP. Both are included in the PBB Reference Manual, which was sent to all Indonesian local governments.

3.2.2 Local Government Accomplishments

Project Indicators from 2001 to 2004

BIGG/ICMA's third work plan contained a specific requirement to demonstrate achievement of eight tasks. Table 6 identifies the tasks, the target established, and the actual number of LGs that have achieved the task. For every task, BIGG/ICMA has substantially surpassed the established target.

Table 6. Project Indicators from 2001 to 2004

	Issue	Target	Actual	LGs			
1	Interactive public dialogue through mass media (radio, TV) information dissemination through newspapers.	20	33	West Sumatra West Java Central Java DI Yogyakarta	6 of 8 4 of 6 4 of 8 1 of 1	East Java E. Kalimantan South Sulawesi Papua	2 of 3 4 of 7 9 of 9 3 of 4
2	Held regular public hearings on the budget.	20	42	West Sumatra West Java Central Java DI Yogyakarta	7 of 8 6 of 6 7 of 8 1 of 1	East Java E. Kalimantan South Sulawesi Papua	3 of 3 7 of 7 9 of 9 2 of 4
3	As part of budget preparation, prepared reasonably accurate data on service delivery costs for three LG functional areas.	30	35	West Sumatra West Java Central Java DI Yogyakarta	7 of 8 4 of 6 6 of 8 1 of 1	East Java E. Kalimantan South Sulawesi Papua	2 of 3 5 of 7 6 of 9 4 of 4
4	Prepared performance-based budgets for all work units.	30	45	West Sumatra West Java Central Java DI Yogyakarta	8 of 8 6 of 6 8 of 8 1 of 1	East Java E. Kalimantan South Sulawesi Papua	2 of 3 7 of 7 9 of 9 4 of 4
5	Demonstrated enhanced financial management practices.	25	30	West Sumatra West Java Central Java DI Yogyakarta	4 of 8 5 of 6 8 of 8 1 of 1	East Java E. Kalimantan South Sulawesi Papua	1 of 3 6 of 7 4 of 9 1 of 4
6	Used BIGG/ICMA's training materials to train all departments.	-	36	West Sumatra West Java Central Java DI Yogyakarta	7 of 8 4 of 6 8 of 8 1 of 1	East Java E. Kalimantan South Sulawesi Papua	2 of 3 5 of 7 7 of 9 2 of 4
7	Revised their Focus Area's Work Unit One-Year Strategic Plans (Renstra Dinas) to reflect a more realistic understanding of the relationship between the Renstra Dinas and the one-year performance budget as reflected in the revised vision, mission, goal, objective, program, and activity.	30	41	West Sumatra West Java Central Java DI Yogyakarta	6 of 8 6 of 6 8 of 8 1 of 1	East Java E. Kalimantan South Sulawesi Papua	2 of 3 6 of 7 8 of 9 4 of 4
8	Established a sustainable source of technical assistance and training (approximately 60 people) for LGs on PBB and financial management using the tools developed by the program.	60	91	BIGG/ICMA (TLs, LCs, T&P) University of Hasanuddin University of Gajah Mada University of Cenderawasih MOHA MOF APEKSI APKASI			

Results of 2005 Survey of Local Governments

For the survey, Year 3 and Year 4 LGs were asked to respond to an additional set of statements that were administered by the T&P team. The head of the technical team (*Tim Teknis*) was the primary respondent to these statements. Forty LGs were asked to participate, and all 40 responded. The full statements and responses are contained in **Appendix B**; a summary of the responses is in Table 7.

Table 7. Summary of Responses from the 2005 Survey of Local Governments

Statement	Positive Response
LGs used the concepts and materials from the BIGG program when preparing their PBBs.	90%
LGs used the BIGG/ICMA PBB Reference Manual as a resource.	90%
LGs used <i>The BIGG Picture</i> publications as a resource.	87%
LGs have used the BIGG/ICMA Web site as a resource.	60%
LGs will continue to use the BIGG resources in the future (e.g., PBB Reference Manual and <i>The BIGG Picture</i> publications).	87%
LGs believed that as a result of their participation in the BIGG/ICMA program, other LGs visited them to learn about how to prepare a performance budget.	77%
LGs indicated that they would use the associations to lobby for changes in central government regulations.	85%
LGs believe that their LG sets priorities based on community input.	100%

Six LGs that participated in Year 1 and 2 did not receive any additional on-site technical assistance in Years 3 and 4 of the BIGG/ICMA program. These six LGs were asked specific questions regarding their current circumstances (statements 3.01–3.13 in **Appendix B**), and all six responded. To summarize their responses:

- All surveyed LGs believed that BIGG/ICMA’s technical assistance was helpful in moving them from the old routine and development budget format to a performance-based budget format. (Specific changes are identified in the full survey in **Appendix B**.)
- All surveyed LGs believed that their LG made changes in how they prepare a performance budget after having received BIGG/ICMA’s technical assistance. (Specific changes are identified in the full survey in **Appendix B**.)
- Half of the surveyed LGs believed that BIGG’s technical assistance enabled their executive and legislative branches to improve their working relationship.

P2P Survey

To determine a minimum level of impact of the P2P Model, we randomly selected and conducted telephone interviews with 15 LGs that had attended the three-day training workshop offered in the P2P Model. Ten LG staff responded, and the data are contained in **Appendix B**. For each of these LGs, we selected the highest-ranking official and asked two questions:

1. What three things (information) from the P2P series did you think were most important to share with your colleagues who did not attend these workshops?
2. Based on the P2P series, please identify any changes that you or your department has made in the way you prepare a performance budget.

In response to Question 1, 9 out of 10 respondents replied that the most important information shared with colleagues was “understanding performance budgeting.” There were six different responses to Question 2, ranging from sharing information on PBB to budget planning based on a department’s main tasks and functions (e.g., TUPOKSI) and adapting an LG’s methods for setting priorities.

Performance Reporting Survey

To obtain feedback on the two-day Performance Reporting workshop, we randomly selected and conducted telephone interviews with 15 LGs that had attended this workshop. The data are contained in **Appendix B**.

We asked the same two questions as in the P2P survey. The most common answers for the three things shared were models and techniques to develop a performance report, performance measures, and reclassifying expenditures based on the TUPOKSI. The most common changes made were revising departmental vision-mission statements and adding account codes for vision, mission, goal, objectives, program, and activity.

Budget Clinics Survey

Fifteen LGs were randomly selected from the pool of LGs that attended at least one budget clinic. Fourteen persons responded to survey questions that were conducted via a telephone interview. None of the 14 persons attended all three budget clinics. Topics presented at the three budget clinics were as follows:

Table 8. Budget Clinic Topics

Topic	Budget Clinic I	Budget Clinic II	Budget Clinic III
Green Thread	X		
Red Thread	X		
Performance Measures	X	X	
Estimating Direct and Indirect Expenditures	X		X
PBB Reference Manual		X	
Introduction to Accounting		X	
PBB Evaluation			X
Converting the TUPOKSI			X

The respondents were asked the same two questions as in the P2P and Performance Reporting surveys. In response to Question 2 (“As a result of attending a budget clinic, which changes did your or your department make in the way you prepare a performance budget?”), the majority of respondents replied that they now follow BIGG/ICMA’s recommendation to focus on developing performance measures on input, output, and outcome indicators and no longer develop benefit and impact indicators, which are long-term indicators that exceed the one-year budget horizon. Respondents also stated that they now apply the “red thread” concept, which directly links vision, mission, goal, objective, program, activity, and indicator to each other through an account code structure and that they also now use the PBB Reference Manual as a resource for preparing their performance budgets.

LG Assessment (Y3 & Y4) Summary of Findings

The 46 local governments that received direct technical assistance from BIGG/ICMA showed a wide distribution in their level of expertise in implementing performance-based

<p>Lesson Learned</p> <p>The Year 1 and 2 on-site technical assistance model is very effective for program start-up. After one or two years, LGs were ready for a hub-satellite model (the K2K Model), which (1) fostered networking with other Indonesian LGs; (2) lessened dependence on donor-funded, outside consultants; and (3) leveraged the number of LG staff involved (not the technical team, but expanded to LG staff at the hub LG).</p>
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budgeting. The variations in results were due to many key factors that had positive or negative impacts on the LGs' ability to understand, accept, and implement change.

First, the shifting of line item budgets to the PBB system requires a high and consistent level of commitment at all levels across the whole local government structure. Local governments such as Bukittinggi, Sukoharjo, and Takalar are good examples of a very strong commitment at the top level of government. Because of this leadership, the same commitment is exhibited at all levels throughout these governments. Our analysis showed that LGs such as Bandung, Kediri, Berau, and Tangerang had many difficulties implementing PBB because of the lack of commitment from the head of the LG (Mayor/Bupati), legislative council (DPRD), and the Technical Team (comprised of executive and legislative members specifically assigned to help implement the BIGG/ICMA program within their LG). For example, inconsistency and reluctance of high-level management resulted in the LG of Sorong having worse results in the implementation of PBB in its second year of participation with BIGG/ICMA compared to its first year. In contrast, the high level of commitment and consistency in working with BIGG/ICMA on implementing PBB helped Samarinda, Sleman, Pati, Serang, and Sidrap continue implementing PBB even though they no longer received direct assistance from BIGG/ICMA.

The combination of transparency and accountability is the second key element for LGs to successfully implement PBB. Strong public participation and involvement in planning the budget, monitoring implementation of the budget plan, and then evaluating the results makes the local government more prudent, effective, and efficient. By providing information to the public and soliciting direct public involvement, the LG departments tend to prepare the policies, programs, activities, and performance measures better because they must be able to answer the public's questions about their budgets. The public participation and involvement plan and budget hearing process developed in some LGs, including Kota Bogor, Samarinda, Sleman, Balikpapan, Pati, and Kabupaten Solok, ensured that their budget proposal was more realistic and thus more easily approved by the legislative council.

Creativity and forward-looking attitudes made some LGs pioneers in Indonesia through their innovation and best practices used for implementing PBB. Examples include extending the training of BIGG/ICMA's workshop material to all work units; developing training materials for their own circumstances and purposes; and developing new practices for public participation, accounting, performance reporting, and budget mechanisms. Kota Samarinda, Pati, Bukittinggi, Sleman, Takalar, Kota Bogor, and Sukoharjo have been the recipients of study visits by many other LGs because of their creativity and innovation during and, in some cases, after BIGG/ICMA assistance.

Two important activities demonstrate LGs' creativity and forward-looking attitude. The first was carried out in Sleman with the development of an improved performance reporting format based on good program and activity tracking and performance indicators. The second activity was the development of PROFESI (Program of Effective Staff Income), which undertook the restructuring of employee compensation through the use of a formula.

The assistance provided to the 46 participating local governments in developing performance budgets and better determining the true costs of their services generally increased their capacity

so that they became more efficient and effective in providing services to the public. A summary for each LG is provided in **Appendix C**, Year 3 and Year 4 Local Government Assessment Report.

Final Staff Evaluation

Based on discussions, BIGG/ICMA staff believe that they achieved the following results in the LGs:

- LGs learned that they can measure the quality as well as quantity of the public services they provide. Initially, our efforts to convince LGs to even consider measuring quality were challenging.
- We have developed excellent working relations and trust with the LGs.

Movement on Sustainability Continuum

The first column in the sustainability continuum (shown in Table 9) is divided into five major stages of PBB implementation, beginning with initial awareness and continuing to institutionalized behavior and ability to transfer knowledge and skills. The second through fourth columns show the three main groups we worked with: LGs, Training Pool, and Organizations (e.g., LG associations and universities).

Table 9. Sustainability Matrix for LGs

Sustainability Continuum	For LGs (Receivers)	For Training Pool (Deliverers)	For Organizations (Institutional Memory)
	Initial awareness; understanding the basic concepts	Initial awareness; understanding the basic concepts	Physically housing information as a repository
	Some interaction with outside sources or initial attempts from an outside source to guide (e.g., providing a manual or one-time training workshop without follow-up)	Guided training for building both process and technical training skills	Publication or dissemination of information through various communication vehicles such as reprints, Web site
	Deeper, more intense guidance from outside source working with LG staff in on-site application, more hand holding, emphasis on application rather than theory	Actual field experience in a lead role to conduct training/consulting	Organizational capacity to use both human and fiscal resources in the delivery of a product such as training
	Application of concepts and tools from outside sources on their own but not yet a normal part of the LGs' activities	Independent trainer/consultant (independent of donor funds)	Organizational capacity to design, update, evolve, and upgrade products as a normal part of the organization's activities
	Full institutionalization, in which the behavior becomes part of the organizational culture	Preparation for establishment of private or public consultancy	Peer transfer programs and direct consultancies with a deeper focus
Institutionalized behavior and ability to transfer knowledge and skills			

The discussion in this section of the report focuses on the second column labeled “For LGs (Receivers).” Later in this section (Table 14), we will show where the 46 LGs that participated in the BIGG/ICMA’s on-site technical assistance program lie in the sustainability matrix. But first, we explain how we have expanded the matrix to more accurately describe the activities and behaviors of each LG in each stage along the continuum.

In Tables 10–13, we have transposed the stages in the sustainability continuum from a vertical format to a horizontal format so that the stages move across the top of the matrix. We have also further expanded the matrix to cover four main topical areas shown in Tables 10–13, in which the LGs showed progress, or movement along the continuum, as follows: (1) commitment to implement PBB, (2) shift of policymaking from the executive to the legislative branch, (3) technical innovation and change, and (4) community participation.

Commitment to Implement PBB

To assess an LG’s commitment to implement PBB, we looked at the following four variables (see column 1 in Table 10): developing the PBB budget, changing the salary structure, holding elections, and developing job descriptions. While elections are not in an LG’s direct sphere of influence, we believe that they are essential to PBB implementation.

Table 10. Sustainability of Commitment to Implement PBB

Variable	Stage 1	Stage 2	Stage 3	Stage 4	...	Other Stages
	—————▶					
PBB budget	Was the Mayor/Bupati, legislative council, and technical team significantly involved in ABC Series?	LG delivers Prime ABC Series	LG becomes an information resource for other LGs	LG significantly improves BIGG materials to specifically fit LG		LG develops own training materials—better than BIGG’s.
Change in salary structure	Honorarium used extensively through LGU	No program leaders	No honorarium for main tasks and activities (TUPOKSI)	Salary tied to activity; no honorarium at all		Salary consolidated from Operational, Capital, and General Administration into one account
Elections	Party elects legislative council members	Citizens directly elect legislative council	Citizens directly elect Mayor/Bupati & legislative council	Legislative council begins to respond to citizens rather than just the party		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description	Develop position job descriptions; start an employee performance evaluation system	Implement a system to develop targets to be tied to the employee’s job description	Use job description and targets to develop a performance evaluations system		Develop a merit pay system; merit increases based on performance evaluations

Shift of Policymaking from the Executive to the Legislative Branch

To assess how an LG has shifted the role of policymaking from the executive branch to the legislative branch, we outlined the stages of progress in Table 11.

Table 11. Sustainability of the Shift of Policymaking from the Executive to the Legislative Branch

Variable	Stage 1	Stage 2	Stage 3	Stage 4	...	Other Stages
	→					
Shift in policymaking from Mayor/Bupati to legislative council (priority setting)	Legislative council “rubber-stamps” Executive priorities	Adopt decree to work together to implement PBB	Legislative council and Executive together set priorities	Legislative council sets priorities; Mayor/Bupati implements		Legislative council sets priorities using PIIP; Mayor/Bupati implements

Technical Innovation and Change

To assess an LG’s level of technical innovation and change with respect to PBB, we considered six variables: (1) accounting, (2) implementation of the “red thread” (which links vision, mission, goals, objectives, programs, and activities), (3) implementation of the “green thread” (which links related planning and budgeting processes and documents to each other), (4) the quality of the LG’s performance indicators, (5) the proportion of the LG’s total budget (TB) that is expressed in direct costs (DC) as opposed to indirect costs (approximately 70 percent of most LGs’ budgets are categorized as “indirect costs,” which have no performance measures linked to them), and (6) the LG’s progress on performance reporting.

Table 12. Sustainability of Technical Innovation and Change

Variable	Stage 1	Stage 2	Stage 3	Stage 4	...	Other Stages
	→					
Accounting implementation	Use single-entry and cash-basis accounting	Experiment with double-entry accounting	Implement double-entry accounting	Implement computerized accounting system		Implement national accounting standards
“Red thread” implementation	Implement account codes for 100% of Focus Area	Implement account codes 100% citywide	Start discussion about need to change strategic plan (RENSTRA) to tie to vision, mission, goals, objectives, and programs	Changes made to strategic plan (RENSTRA)		Ability to determine the cost of goals and objective
“Green thread” implementation	Develop General Policy Directions (AKU) and Strategies and Priorities (SP)	Adopt AKU, SP with a local regulation on finance	Citywide - Top 3 priorities citywide in SP receive top 3 allocations from total budget based on Operating + Capital + General Administrative (O+C+GA)	Citywide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)		Citywide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)

Variable	Stage 1	Stage 2	Stage 3	Stage 4	...	Other Stages
Performance measures	Focus area has primarily quantity indicators	Focus area: 40% of (O+C+GA) budget has quality indicators	Citywide: 20% of (O+C+GA) budget has quality indicators	Citywide: 50% of (O+C+GA) budget has quality indicators		Citywide: 75% of (O+C+GA) budget has quality indicators
Ratio of direct costs (DC) (with performance measures) to total budget (TB) (DC:TB)	Focus area: DC:TB = 30% (O+C+GA)	Focus area: DC:TB = 60% (O+C+GA)	Citywide: DC:TB = 25% (O+C+GA)	Citywide: has DC:TB = 50% (O+C+GA)		Citywide: DC:TB = (O+C+GA)
Performance reporting	LG departments prepare an accountability report (LAKIP) for the auditing agency and Ministry of Home Affairs. The Mayor/Bupati uses this as the basis for his annual accountability report (LPJ).	LG departments prepare performance reports for Mayor/Bupati that include budget summary and selected major accomplishments	Mayor/Bupati prepares a performance report for legislative council that includes budget summary and major accomplishments	Mayor/Bupati enhances the quality of the performance report by adding graphics, benchmarking with other LGs, and results of citizen surveys		Mayor/Bupati adds report to citizens at a high level, reporting on performance for most important city priorities

Notes: O = Operating Costs; C = Capital Costs; G = General Administrative Costs; TB = Total Budget; DC = Direct Costs; LPJ = Accountability Report.

Community Participation

To assess an LG's progress on community participation, we assessed the LGs' use of public hearings on the budget and the actual use (not just the presence of a plan) for public information and involvement in budget decision making.

Table 13. Sustainability of Community Participation

Variable	Stage 1	Stage 2	Stage 3	Stage 4	...	Other Stages
	→					
Public hearings on budget	Hold a hearing with no published budget summary	Publish a budget summary in the newspaper	Distribute a Citizen's Guide to the Budget including a budget summary	Legislative council starts to use the public hearing to "fine-tune" the budget		DPRD consistently public hearing to "fine-tune" the budget
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally	PIIP approved by legislative council	PIIP used on regular basis for budgeting decision making	PIIP begins to be used for other decision making		PIIP consistently used for community input for all decision making

Based on the expanded sustainability continuum as described above, we could evaluate all 46 LGs (i.e., those that participated in the Y1-Y2 on-site technical assistance and training model or the Y3-Y4 K2K Model and the Papua program) and plot their progress along the sustainability continuum, showing the stage that each reached by the end of the BIGG/ICMA program. LGs that participated in BIGG/ICMA's other models, such as the P2P and Provincial Model, were not plotted in the matrix.

Table 14 illustrates the placement of these 46 LGs in the sustainability matrix. The distribution of LGs along the sustainability matrix is as follows: 80 percent (37 out of 46) of LGs reached the second stage, 13 percent (6 of 46 LGs) are in the early third stage, and 7 percent (3 of 46 LGs) are still at the end of the first stage. This distribution is consistent with ICMA's finding (based on implementation in other countries) that it usually takes at least three years of technical assistance for an LG to reach the second stage and that an LG may take more than five years to reach the third stage. This finding assumes that there is a clear regulation about performance-based budget implementation for the LGs. **Appendix H**, Local Government Sustainability Matrix Support Documents, also provides a statistical snapshot of the progress of each LG.

As stated above, most of the LGs are in the second stage in this continuum. These LGs have had some interaction with outside sources or initial attempts from an outside source to guide them in implementing PBB. Only three local governments (Kota Bandung, Kota Kediri, and Kabupaten Sorong) did not progress beyond Stage 1. These LGs are still very reluctant to implement any innovations unless there is a clear regulation and technical guidance from the central government. They are not willing to do more than what they believe is the minimum effort required by the central government. They tend to "wait and see" rather than take action to anticipate the fast change of local government budget systems. As a result of this attitude, they are behind the other local governments that react to new opportunities and, in some cases, anticipate the change of local government budget systems.

At the other extreme are six local governments (Samarinda, Sleman, Balikpapan, Sukoharjo, Bukittinggi, and Gowa) that reacted quickly to new opportunities and proactively implemented suggested changes to their budget systems, especially PBB. These LGs received more intense, technical guidance from outside sources working with LG staff for on-site application, and more direct assistance with emphasis on the application—not just the concept or theory. They developed and implemented BIGG/ICMA's PBB materials with individual variations by using their own resources for changing the salary structure to support public services and developing clear and measurable job descriptions; better accounting reports; and improved performance measurements that are tied to the vision, mission, goal between the local government and individual work units. Most of them also have good relationships with the public, regularly informing them about the budget and involving citizens in the budget process through the initial development and in the two-way public hearings on the budget.

Table 14. Sustainability Matrix for LGs

Stage 1		Stage 2				Stage 3	
1.51-1.75	1.76-1.99	2-2.25	2.26-2.50	2.51-2.75	2.76-2.99	3-3.25	3.26-3.50
	Kabupaten Sorong Kota Bandung Kota Kediri						
	Kabupaten Berau Kabupaten Bogor Kabupaten Jember Kabupaten Jeneponto Kabupaten Kaimana Kabupaten Klaten Kabupaten Manokwari Kabupaten Padang Pariaman Kabupaten Pasaman Kabupaten Serang Kabupaten Tanah Datar Kota Makassar Kota Padang Panjang Kota Pariaman Kota Solok Kota Tangerang						
	Kabupaten Bantaeng Kabupaten Bulukumba Kabupaten Kutai Timur Kabupaten Penajam PU Kabupaten Purworejo Kabupaten Sinjai Kabupaten Solok Kabupaten Sragen Kota Tarakan						
	Kabupaten Fakfak Kabupaten Kudus Kabupaten Pangkep Kabupaten Probolinggo Kabupaten Sidrap Kota Bogor Kota Bontang Kota Depok						
	Kabupaten Boyolali Kabupaten Kebumen Kabupaten Pati Kabupaten Takalar						
						Kabupaten Gowa Kabupaten Sleman Kabupaten Sukoharjo Kota Balikpapan Kota Bukittinggi Kota Samarinda	

3.3 Other Challenges

Conflict between the Ministry of Finance and Ministry of Home Affairs: Throughout the program, there was ongoing conflict between MOHA and MOF regarding which ministry would be the final authority for local government finance issues. To date, there is still no definitive word from the central government about what the accounting structure for local governments will be. Currently, the LGs are using the accounting and budgeting classification structure promulgated by MOHA, but there is anticipation that eventually the required accounting and budgeting structure will be changed to one issued by MOF. BIGG/ICMA worked under the MOHA model (with the addition of the two data elements for PBB), but anticipates that the MOF will release its own model.

Failure to understand that PBB implementation is a lengthy process: Many of the Indonesian personnel on BIGG/ICMA's staff as well as the staff of the central and local governments that BIGG/ICMA worked with still lack a thorough understanding of the complexity and number of elements involved in preparing a performance budget. Putting all the elements in place (e.g., democratic decision making, planning, accounting, budgeting, data collection/analysis, monitoring, and reporting) to implement PBB can involve a 15- to 20-year process. It will take a long time and many steps for central and local government leaders and their staff to change their conceptual, behavioral, and technical frameworks.

4 CONSULTING/TRAINING DELIVERY MODEL EVALUATIONS

Along with our LGCP and the LGs, we also evaluated the six models that BIGG/ICMA developed and used to deliver our consulting and training services. The evaluation is a requirement of Activity 2.08 of the Task Order Work Plan dated February 12, 2004.

We developed and used different program models over the four-year program. As staff's knowledge about the effectiveness of the different models evolved, the design of the subsequent models improved. The six models evaluated are:

1. Basic Technical Assistance in Year 1 and Year 2
2. Year 3 K2K Model (Activity 2.02) and Year 4 K2K Model (Activity 2.06)
3. P2P Networking Model (Activity 2.03)
4. Provincial Training Model (Activity 2.04)
5. Association Training Model (Activity 2.05)
6. Budget Clinic Model (Activity 2.07)

BIGG/ICMA's Field Operations and Training staff conducted the model evaluation through a large group discussion that was held in Jakarta on January 17, 2005. The discussion focused on soliciting staff's input on lessons learned, what worked, and what didn't work for each model. This evaluation focuses exclusively on staff's perceptions about the design and implementation of the six program models. No local government staff were interviewed for this evaluation.

We combined the evaluation of similar models from different years. The Basic Technical Assistance offered in Years 1 and 2 of the BIGG/ICMA program followed a very similar model of training and on-site consultancies for selected local governments and, therefore, has been

evaluated as a single model. Likewise, the Kota/Kabupaten to Kota/Kabupaten (K2K) Models offered in Years 3 and 4 were very similar and are evaluated together.

4.1 Basic Technical Assistance (Years 1 and 2)

4.1.1 Description of This Model

BIGG/ICMA provided a series of intensive on-site budget and financial management workshops in each LG, which served as an important means of training elected and appointed officials and local government employees on PBB principles and practices. We provided the three-part ABC workshop series for each local government at critical stages in the budget preparation process. We also assisted each LG to develop and disseminate written budget instructions, a budget calendar, a public information and involvement plan, and a performance budget.

4.1.2 What Worked

The ABC workshop materials and publication series introduced new materials and concepts for application in multi-step processes, which LGs reported was extremely helpful.

4.1.3 What Didn't Work

In Years 1 and 2 of the program, the training materials and on-site technical assistance should have been more closely tied to BIGG/ICMA's expectations for the four program deliverables (performance budget, budget calendar, budget instructions, public information and involvement plan). What the four program deliverables should look like was not defined until Year 3, and sample deliverables were not developed until Year 4.

In Year 1, BIGG/ICMA asked the universities to develop some of the training materials, which were too conceptual (with little to no practical application) and were not very effective, being very lecture-style oriented.

Lessons Learned

- It is extremely difficult to find Local Coordinators (program staff that live within or near the target local governments) with technical knowledge in the area of budgeting and finance and experience working in and/or consulting with local governments. BIGG/ICMA's solution was to hire staff with an academic background in these areas, but no practical experience.
- In Years 1 and 2 of the program, no national legislation, guidelines, or forms existed that prescribed or defined how performance budgeting should be carried out. In the absence of this guidance, BIGG/ICMA trained program staff and local governments on concepts and principles and recommended actions LGs could implement that would move them toward using internationally accepted standards.
- In Year 1, BIGG/ICMA limited the number of workshop participants but accepted any LG staff who wanted to come. In Year 2, BIGG/ICMA did not limit the number of workshop participants, but more carefully selected which LG staff could participate; namely, those directly involved in budget preparation.
- In Years 1 and 2, LGs had been newly granted budget and decision-making authority under decentralization and were still oriented to top-down models of information and directions. BIGG/ICMA's approach to training LGs was to provide information from the side (as opposed to top-down), in terms of conceptual-level guidance and recommendations that the LGs would have to determine how to apply.
- In Years 1 and 2, BIGG/ICMA allowed LGs to choose their own focus area. The number of focus areas was unlimited. We learned that it was much more effective to limit the number of focus areas and to focus on line departments (i.e., direct services to the public), and not supporting departments (e.g., finance, planning) because it is much easier to develop indicators for the former.
- Some LGs and LCs perceived that the computer that BIGG/ICMA provided to the local government were for the exclusive use of the LC. BIGG/ICMA intended that the computers were for the use of the LG to prepare their budgets. Only some LGs actually used the computers for budget preparation and Internet access.

4.2 Year 3 and Year 4 Kota/Kabupaten to Kota/Kabupaten Model (Activities 2.02 & 2.06)

4.2.1 Description of This Model in Year 3

In this model, six “hub” or core LGs from Year 1 and Year 2 of the program transferred knowledge, skills, and experiences in PBB and other financial management practices to one or two satellite LGs in their immediate geographic area. One focus area was selected in conjunction with the hub, and then that focus area was used by the two satellites. The focus areas to choose from were health, transportation, and public works.

Local Coordinators, working under the direction of a Team Leader, assisted the hub LG to play a major role in helping its neighboring satellite LGs develop a performance-based budget. The hub was expected to commit a two-person team to this activity. This team was drawn from the hub LG’s Technical Team that implemented PBB. BIGG/ICMA trained the two-person team in the use of the training materials for the six-day, three-part ABC workshop series. These staff members helped the TLs and LCs conduct the ABC series and any special workshops for neighboring satellite LGs. TLs and LCs also worked with the new satellite LGs to help implement the concepts and develop the citizen participation plan, budget calendar and instructions, performance indicators, and performance budget. An LC was assigned to each new satellite LG. This in-depth, on-site learning approach involved 12 additional LGs.

The LGs selected as the Kota/Kabupaten hubs benefited from their participation in the K2K Model for several reasons. In addition to receiving regional and national recognition for their work in PBB, the hubs continued receiving technical assistance in the preparation of performance budgets. The hubs’ staff also benefited through the technical experience they gained by participating directly in the implementation of K2K activities.

Lessons Learned

- When a satellite local government perceives that it has lower status than a hub LG (in terms of knowledge and experience), then the satellite LG is receptive to receiving information and support from the hub LG. Conversely, when a satellite LG perceives that it is at the same level (in terms of knowledge and experience) as a hub LG, the satellite is reluctant to seek information and support from the hub LG.
- The relationships between hub and satellite LGs are not relationships among institutions, but are based on personal relationships established by individual LG staff. When personnel changes occur, the hub-satellite relationship may not be as strong.
- In Year 4, the number of focus areas that the hub-satellite cluster could choose from was reduced from three to two (education and health). These two focus areas are present in every LG. It was easier for the Field Operations team to provide technical assistance when the number of focus areas was reduced.
- The selection of education as a focus area was a good choice because it is one of the largest LG departments and requires outside technical assistance from a donor-funded program. When the BIGG/ICMA program leaves a local government, LG staff will have an easier time applying the performance budget concepts to its smaller departments.
- The information-sharing workshops served as a necessary introduction between the hub and satellite LGs. One information workshop was enough to start the collaboration and partnership between the hub and satellite.
- The purpose of an MOU is to identify expectations of the involved parties (BIGG/ICMA and the LG staff). However, because the MOUs are not contracts, it is difficult to enforce the LGs’ compliance with deadlines and activities. MOUs were effective when applied to a focus area. However, MOUs are harder to implement and enforce on a citywide basis.

4.2.2 Description of this Model in Year 4

Four hub LGs and up to 12 new satellite LGs (selected from the pool of LGs receiving assistance from PERFORM) implemented the K2K Model, working in one of the two focus areas: education or health. Each hub-satellite cluster conducted at least one information sharing workshop.

4.2.3 What Worked

At the outset of Year 3, BIGG/ICMA staff carefully deliberated the selection of the terms “hub” (*inti*) and “satellite” (*satelit*), with a specific intent to choose terminology that did not connote hierarchical relationships between the involved local governments. The terms “hub” and “satellite” were well received in South Sulawesi, Central Java, and East Java.

Examples of successful hub-satellite partnerships include:

- Legislative council members of Kabupaten Sukoharjo (the hub) taught a segment of Workshop C to the legislative council members of Kabupaten Boyolali (Sukoharjo’s satellite partner). Workshop C is a one-day workshop to train the legislative council on the basics of PBB.
- Sukoharjo’s hub staff, focus area staff, and legislative council members regularly visited their satellite counterparts, which was above and beyond the requirements of the Memorandum of Understanding between the hub and satellite.
- In Kabupaten Takalar, after the hub and satellites held their first information-sharing workshop, the satellite LGs regularly contacted the hub staff for information and assistance with performance budget preparation.
- In West Sumatra, LG officials from both the hub and satellite LGs regularly telephoned and visited each other to exchange PBB-related information and assistance.

4.2.4 What Didn’t Work

In West Java and East Kalimantan, some LG officials at the satellite LGs felt that the terms “hub” and “satellite” implied a hierarchical relationship and that the satellite LGs were somehow subordinate to the hubs. As a result, these satellite LGs were reluctant to draw on the resources and receive information from the hub. This situation might be attributed to the dynamics of the local culture or the personalities of the officials involved. In West Java, the reluctance of the satellites to seek information and support from the hub LGs might also be attributable to a decree that Governor of West Java issued, which mandated that all LGs must prepare performance-based budgets. This mandate may have made the West Java LGs perceive that they were all equals and had nothing to learn from the hub LGs.

Another issue was distance between hubs and satellites. While BIGG/ICMA endeavored to ensure that the ground transportation distance between hub and satellite LGs was no greater than three hours, some of the satellite LGs were located too far away from their hub LG to make regular visits.

4.3 P2P Networking Model (Activity 2.03)

4.3.1 Description of this Model in Year 3

Trainers from the Local Government Consulting Pool conducted P2P networking workshops. The associations also played a special role in this model. With BIGG/ICMA assistance, the associations conducted a training needs assessment and identified interested LGs to participate in this model (also see the Association training model described in Section 4.5). P2P brought

together clusters of key decision makers from six LGs at a time within a close geographic area. The primary goal of these workshops was to explain the concepts of PBB to a much wider audience of potential users than the K2K Model; however, participants in the P2P Model did not receive the same in-depth technical assistance as those participating in the K2K Model. As part of the longer-term strategy, P2P provided an opportunity to establish cohesive and geographically convenient networks of LGs that shared common policy and operating values and experiences. For example, the optimum design of P2P brought together the key decision makers from six LGs, including the district secretariat (*Sekda*), revenue manager, one key operating department head, and a representative of the local legislative council. Work sessions included both peer groupings (e.g., all *Sekda* working together) and all key decision makers from one LG group working together as a unit to maximize learning opportunities. This dual approach of using both peer groups and LG decision-maker units provided an opportunity to learn from each other the pros and cons of a new way to manage financial resources. Each person contributed his or her unique role and perspective. The P2P Model also presented an opportunity to explore, as a decision-making unit, the concepts and strategies of implementing PBB within their own organizations. BIGG/ICMA believes that through the P2P Model, 90 to 150 LGs gained an initial awareness and basic understanding of the concepts.

Lesson Learned

The P2P Model provided broad dissemination of information to many local governments but no technical assistance. To change the way LGs prepare performance budgets, the P2P participants needed technical assistance beyond information dissemination. P2P participants should have also had a Memorandum of Understanding to show their commitment to change. Without the MOU and technical assistance, the P2P Model had little impact on the way these LGs prepare their performance budgets.

4.3.2 What Worked

BIGG/ICMA's approach to developing a database of LG participants who are responsible for actually preparing budgets was first to recruit widely by holding a regional conference to obtain the interest and participation of as many LG staff as possible, and then to conduct more specific training and invite participants by name, selected from those who participated in the regional conferences. To get better participation rates, BIGG/ICMA sent multiple fax invitations to different departments within a given local government. BIGG/ICMA also telephoned participants from the regional conferences to secure their interest in the P2P Model.

The more personalized the invitations are (including specific names of participants who attended previous workshops), the higher the attendance rate tends to be. All participants need permission from the head of the LG to attend a workshop, who often does not know which staff to send.

4.3.3 What Didn't Work

BIGG/ICMA covered participants' hotel and food, but not transportation to the workshops. This lack of transportation may have had a negative impact on participation rates. This is not certain, however, because the one-day Budget Clinic Model (see Section 4.6) had high participation even though hotel, food, and transportation were not covered by BIGG/ICMA.

4.4 Provincial Training Model (Activity 2.04)

4.4.1 Description of this Model in Year 3

BIGG/ICMA taught up to 30 provincial staff members from the four provinces where the program was active how to use the interactive training approach with BIGG/ICMA's training materials. We helped staff in the provinces, contributing to the sustainability of PBB, by: (1) increasing their knowledge of improved financial systems, including PBB, (2) accomplishing the provincial coordination that is mandated in Law 22/2000, (3) training provincial staff in delivering training, (4) implementing training materials that can be used without additional investments, and (5) meeting a demand for PBB training. We invited staff of APPSI (the provincial association) to the Provincial training workshops to participate as observers.

There were some limitations to this approach. First, BIGG/ICMA had no direct control over the way the provincial staff chose to teach the materials, nor could we require the staff to use the BIGG/ICMA materials themselves. Second, the Provincial training team had difficulty answering technical questions because the team members had little financial expertise or experience with performance indicators. Therefore, the provinces used a blend of their own trainers, supplemented by university faculty and LG staff with financial expertise and practical experience in preparing performance budgets.

4.4.2 What Worked

The Provincial Model was effective in East Java, South Sulawesi, and West Java because there was an MOU in place and the provincial training center staff actually trained the local governments in their province. Consequently, the LGs not previously reached by BIGG/ICMA were served by the provincial training centers.

The Provincial Model increased the number of trainers who understand the principles of PBB and how to use interactive training materials and delivery methods. Following the introduction of BIGG/ICMA's interactive materials and methods, the East Java provincial training center staff

Lessons Learned

- The signing of an MOU between BIGG/ICMA and the provincial training center and the commitment of the head of the provincial training center is an essential determinant of success in terms of the provincial training center subsequently training the local governments. The commitment of the governor is not essential.
- Without BIGG/ICMA's Provincial Model to train provincial trainers and provide them with training material on performance budgeting, the provincial training centers would have designed and implemented their own PBB training materials. However, such materials would have been lecture-style and based strictly on imparting knowledge of central government guidelines, with no interactive exercises that solved problems with existing government regulations, and the materials would not have been as relevant. The provincial training center staff said that BIGG/ICMA's training materials and delivery methods (e.g., interactive exercises, round robin) were unique, and it was easier for them to introduce the PBB concepts than if they had used lecture-style training.

have reduced the overall time devoted to straight lecture and have designed their own interactive training exercises for the following workshops: how to prepare an accountability report, how to identify own-source revenue, budget preparation, and training for new legislative councils.

4.4.3 What Didn't Work

In East Kalimantan, BIGG/ICMA worked with the finance department, not the training center. Consequently, the Provincial Model was not effective, as no one trained the local governments in the province. In Central Java, BIGG/ICMA worked with expert staff (*staf ahli*) but lacked an MOU or provincial commitment from the start. Consequently, the province did not allocate any staff or resources to the BIGG/ICMA training, and no local governments were trained. As a result of these experiences, we established an MOU and worked with the provincial training center wherever possible.

4.5 Association Training Model (Activity 2.05)

4.5.1 Description of this Model in Year 3

The associations' staff played a lead role in developing and delivering one workshop for their members, with direction and guidance from BIGG/ICMA. A primary goal of this model was to increase local governments' awareness of the need to share in the cost of training through fees. The training needs assessment conducted at the six regional conferences identified potential topics for the workshop that would have sufficient demand and that LGs would be willing to pay for.

Lesson Learned

APEKSI implemented the PBB workshop developed under the Association Model twice for its LG members. The first workshop realized a profit; the second workshop showed a loss. A more important result, however, was that local governments expressed a strong interest in receiving, and willingness to pay for, training offered by the associations.

With BIGG/ICMA guidance and instruction, the associations were actively involved in all aspects of workshop development and delivery, such as planning the educational objectives of a workshop, coursework design for a specified target audience, and management and organization of all necessary resources (e.g., contracting of trainers, budget development, logistics, and marketing). The goal was to provide the associations with an extensive "learning by doing" model or "on-the-job training" for each association in building their capacity to plan, organize, manage, and deliver training services for members. BIGG/ICMA had already begun this transfer process by using the association training partners as an integral part of BIGG/ICMA's training team.

4.5.2 What Worked

Based on self-evaluations, Bagus and Adriansyah (the two association partners) both said they had acquired new knowledge and information about PBB, interactive training design, and how to conduct training programs for local governments.

4.5.3 What Didn't Work

Based on BIGG/ICMA's observation of APEKSI's workshop on PBB developed under the Association Model, APEKSI failed to use an interactive approach in the implementation of the workshop because they used a trainer from the University of Indonesia who was not familiar

with the interactive approach and relied entirely on a lecture-style format. APEKSI did not avail itself of the BIGG/ICMA Cooperative Agreement's offer to pay for the air transport and lodging of a trainer from the University of Gajah Mada recommended by BIGG/ICMA who has experience with interactive training workshops.

APKASI stated its intent to implement, but has not yet implemented, the workshop it developed under the Association Model.

At the individual level, Bagus and Adriansyah (the association partners) have not yet demonstrated that they have the ability, and authority within their organizations to apply what they learned through their work with BIGG/ICMA.

4.6 Budget Clinic Model (Activity 2.07)

4.6.1 Description of this Model in Year 4

The Budget Clinic Model was designed to reach a target audience of selected LGs that participated in the K2K or P2P training models, or in some cases, the Provincial Model. Under the Budget Clinic Model, BIGG/ICMA held three one-day budget clinics, each on a different topic, at three different points during the budget cycle. This model was aimed at the executive branch, namely the Sekda, the Head of Bappeda, and heads of selected focus areas (health and education). The interactive clinic design has proven to be a very effective approach for providing new information, answers to questions, and in-depth feedback to the local governments on the budget preparation process. There were very few, if any, other resources available to LGs to obtain assistance with performance budget preparation. The clinic setting, with maximum flexibility for participants to join subtopics of greatest need/interest, allowed BIGG/ICMA to address many training levels in one workshop design and cater to the individual needs of the participants. For example, some of the LG participants who received training in the Provincial Model were at a more introductory level than the K2K or P2P participants. The LGCP served as resource people at the three budget clinics, which focused on strengthening the linkages between PBB and the planning, accounting, and reporting processes and on extending PBB to the entire 2005 budget. The topics we covered at each clinic were how to write performance indicators; how to move indirect costs to direct costs; and the linkage between PBB and planning, accounting, and reporting, in addition to other topics that emerged during the clinics. These clinics were held in a central location in the six APEKSI regions. Each clinic targeted 20 LG staff.

Lessons Learned

- The original design of the budget clinic was that the LGs would bring in their questions and problems and receive technical assistance for specific problems they were having. After Budget Clinic I, we modified the design to more closely resemble a workshop design on specific topics that BIGG/ICMA prepared in advance. We modified the design because different participants attended each of the three clinics in the series, and not all of them had the same basic understanding of PBB. Consequently, BIGG/ICMA had to repeatedly cover material at an introductory level at each clinic, which was then mixed in with more advanced material for those participants who were ready for it.
- Developing a database of LG participants is very important so that you can invite specific participants by name rather than requesting that the head of the LG suggest participants. The head of the LG often does not know who should attend a workshop and frequently does not distribute the workshop invitation letter to staff so that they can express interest in the workshop.

4.6.2 What Worked

The Budget Clinic Model enabled BIGG/ICMA staff to be responsive to the different technical levels of the participants through working at small group tables.

The most effective topic covered at the budget clinics was the “red thread,” which highlighted the importance of the relationship between budget elements; namely, vision, mission, goals, objectives, programs, activities, and performance indicators. Local government participants said that after this clinic topic was introduced, they revised their departmental strategic plans and realigned their draft budget documents so that there would be a clear relationship between their planning and budgeting documents.

The second most effective topic covered was how to write performance indicators.

Local government participation at the budget clinics was very high, especially considering that BIGG/ICMA did not provide any financial support for transportation and hotel; all these costs were covered by the LGs.

Because BIGG/ICMA had carefully developed a database of participants from previous workshops, we were able to invite specific individuals to the budget clinics whom we knew were directly involved in budget preparation.

5 INSTITUTIONAL HOME

A requirement of the Year 4 final work plan was to evaluate and recommend various “homes” for the materials developed under the ICMA/BIGG program. Specifically, USAID requested the following:

- A description of organizational capabilities required to sustain the essence of the BIGG/ICMA program.
- A list of organizations that have capabilities as a potential home for BIGG/ICMA materials.
- A BIGG/ICMA materials transfer plan.

5.1 Organizational Capabilities Required to Sustain the BIGG/ICMA Program

The organizational capabilities required to receive, maintain, and update BIGG’s materials for use with local governments are as follows:

- An existing reference library (or ability to create and maintain one) to house the materials.
- A computer to access electronic versions of all files.
- A training function (e.g., training staff, intention and ability to run training programs on a participant tuition/cost recovery basis, ability to update training materials, access to a potential LG training audience).
- A publication distribution function (e.g., staff with ability to distribute publications and maintain/update a mailing list, a budget for copying and distributing publications).

It is also anticipated that the USAID-funded Local Government Support Program (LGSP) will continue to update and implement the training materials and publications developed under

BIGG/ICMA as well as support the associations and develop their capacity to design and implement training so that they can more fully utilize these materials.

5.2 Organizations That Have Capabilities as a Potential Home for BIGG/ICMA Materials

We have identified the Center for Local Government Innovation (CLGI), APEKSI, APKASI, the University of Gajah Madah, the University of Hasanuddin, and the University of Cenderawasih as the institutions to which the ICMA/BIGG materials should be distributed. These institutions vary in terms of their organizational capabilities. Some are likely to require some level of continued USAID support to update and implement the training materials with local governments, particularly the two LG associations.

5.3 BIGG/ICMA Materials Transfer Plan

Over the four years of the program, BIGG/ICMA produced the following bilingual (English/Bahasa Indonesia) training materials, publications, and other program-related documents that will be handed over to the organizations listed in Table 15 (in both electronic and hard copies) for their continued use with local governments.

Table 15. Materials Transfer Plan for BIGG/ICMA Products

Materials/Publications/ Program-Related Documents	CLGI	APEKSI, APKASI	LGSP	UGM, UNHAS, UNCEN
Training materials for various workshops (6-day ABC PBB workshop series; 2-day Performance Reporting workshop; 1-day Subordinate Enterprise Workshop; 1-day Own-Source Revenue workshop; 3-day P2P workshop (based on ABC workshop series); 5-day Provincial Model Workshop (based on ABC workshop series).	X	X	X	X
PBB Reference Manual	X	X	X	X
Local Government Consulting Reference Manual	X	X	X	X
31 editions of <i>The BIGG Picture</i>	X	X	X	X
Publications mailing list	X	X	X	X
Selected deliverables that LGs have submitted (e.g., performance-based budget, budget instructions, budget calendars, public information and involvement plan) in hard copy only	X	X	X	X
Web site	X	X	X	X
Training and Field Operations Proceedings	X		X	X
LG database (contains addresses only)	X	X	X	X

6 USE OF SHORT-TERM TECHNICAL ADVISORS

From the beginning, we strived to use short-term advisors (STAs) effectively throughout the program. STAs were selected based on the specific areas of expertise that the program required at a given time. Table 16 identifies what each STA contributed and how it was used in the program.

In addition to STAs, ICMA also subcontracted with IRG for BIGG program activities. The IRG Decentralized Environmental Management for Yogyakarta (DEMY) activity focused on

intergovernmental coordination of solid waste and wastewater management through assistance to a joint secretariat representing the local governments of Kota Yogyakarta, Kabupaten Sleman, and Kabupaten Bantul. The IRG assistance helped the LGs develop solutions for common environmental problems in solid waste and wastewater management. IRG's work was divided into three phases: a needs assessment, an analytical phase, and the final phase of developing joint strategies for handling the problems related to solid waste and wastewater management.

Table 16. Summary of Short-Term Advisors' Deliverables and Their Use

Advisor(s)	Deliverable	Brief Description	Use	Year
Phil Rosenberg	Input on conference design	Input on financial management issues	First regional conferences	2001
Judy Kesson	National Conference - 2001	Workshop design	National Conference delivered to partner LGs	2001
Judy Kesson	Training of Trainers	Learned facilitating, skills, use of presentation slides and exercises. Helped the American and Indonesian staff understand each other's cultures better.	Helped BIGG/ICMA staff function more as a team and have a better understanding of each other.	2001
Kay Spearman	Various deliverables including the ABC series, various specialized workshops, and performance reporting. Helped design budget clinics.	Functioned as a Resident Advisor (Senior Municipal Finance Specialist and Director of Training and Publications) from May 2001 to February 11, 2005.	Advice and materials used in the technical assistance and training & publications programs.	2001-2005
Linda Ludwig	<i>BIGG Picture</i> #30 <i>BIGG Picture</i> #31	#30 Basics of Accounting #31 International Accounting	Explained the basics of double entry accounting and international accounting.	2004
Deb Welch	Performance indicators	Researched various departments to find performance indicators that could be used in the PPB Reference Manual.	Used as a major portion of the PBB Reference Manual.	2002
Jack Coughlin/John Taylor/Kay Spearman	Organizational Analysis Report	Recommendations for establishing a strong budgeting function.	Some LGs implemented the recommendations.	2002-2003
Fred Fisher	Taught one-week course on Designing Training Programs	Taught the training team and Team Leaders how to design workshops	Helped build skills in the LGCP.	2002
Fred Fisher	Local Government Consulting Reference Manual	The manual provides excellent materials for consultants and trainers.	Provided to all members of the LGCP.	2004
Ann Bueche	Design of Needs Assessment for Regional Conferences	Regional Conferences	Used Needs Assessment for the associations as part of the regional conferences.	2002

Advisor(s)	Deliverable	Brief Description	Use	Year
Syarifuddin	Sleman Project Report, PROFESI, and 2005 Survey of LGs	Took a lead role in implementing and writing the final reports for the Sleman and PROFESI pilot projects and conducted telephone interviews with LGs for the BIGG/ICMA program final report.	Results provided model for Performance Reporting and identified problems with accounting and indirect costs in PBB and salary structures.	2003-2005
Jim Ley	PBB Evaluations in Year 2	Review and feedback of PBBs of partner LGs	Information used to develop samples for 4 deliverables.	2002
Paul Young	PBB Evaluations	Review and feedback of PBBs of partner LGs	Information used to develop samples for 4 deliverables.	2003
Irfan Kortshak	Documentation of four LGs' experiences implementing PBB	Interviewed selected LG officials to gain understanding of their experience in implementing PBB	Information was intended to be used in <i>The BIGG Picture</i> publication series, but was not suitable. Information was used in the Y3 LG assessment report instead.	2002
Jim Tarrant/ David McCauley (IRG)	Action Plan for Solid Waste Management in the Greater Yogyakarta Metropolitan Region Outline Strategy for Wastewater Management in the Greater Yogyakarta Metropolitan Region	Under the IRG activity, developed components of an environmental management system through the support and assistance to a joint secretariat formed for this purpose.	Reports were discussed at the final workshop for the IRG activity, which gave the members of the joint secretariat guidance on how to manage these two important joint environmental challenges of the three participating LGs.	2003-2004
Jim Tarrant/ David McCauley (IRG)	<i>BIGG Picture</i> article (edition 28) on the joint secretariat as an institution to coordinate solutions to environmental issues between local governments	Under the IRG activity, developed components of an environmental management system through the support and assistance to a joint secretariat formed for this purpose. Prepared an article on IRG's Decentralized Environmental Management for Yogyakarta activity.	Article was distributed to all LGs in Indonesia as an example of how LGs can join together to solve common environmental problems.	2003-2004

7 NEXT STEPS

The following list is a combination of lessons learned from program implementation and the activities that seem most logical for future programs working to help Indonesian local governments implement performance-based budgeting:

- Use the LGCP. BIGG/ICMA invested a significant amount of time and money in training the LGCP members in various financial management topics as well as training and consulting techniques. The LGCP's progress along the sustainability continuum varies from institution to institution and person to person. Overall, however, the investment of time and money in the LGCP has been very worthwhile, and we feel that this group should receive continued support to maintain and expand their skill and knowledge base.

- Do not limit a training approach to merely teaching LGs how to implement the current regulations and laws. Always encourage them to reach toward international standards in all areas of budgeting, finance, and sustainable LG management.
- Issue all program materials in bilingual format (with the two languages side-by-side wherever possible). This format makes it much easier to ensure that concepts and ideas are clearly communicated in both languages and greatly enhances the English skills of the Indonesian staff.
- Address the “accounting” issue. Currently, there is conflict between the Ministry of Finance and Ministry of Home Affairs regarding the chart of accounts, and LGs are unsure what to do and which ministry to follow. Ultimately, the issues of double-entry accounting and the chart of accounts must be resolved before Indonesian LGs can fully implement performance-based budgeting and reporting.
- Continue to integrate planning and budgeting for both capital and operating budgets. Work to reduce the percentage of the total budget that has no goals, objectives, or performance indicators.
- Further develop the sustainability matrix contained in this report to incorporate both planning and budgeting. The expanded version of the sustainability matrix (see Tables 10–13) provides a description of the budgeting behaviors that each LG should demonstrate at each stage of the continuum. This description should be expanded to include LG’s planning behaviors so that program designers can better design their materials and LGs can see the path ahead of them.
- Now that LGs are seriously considering and actively including citizens in major parts of the decision-making processes, integrate NGOs and the media into these processes as well.
- Continue to use the effective consulting/training models used for the BIGG program. Each model served a different purpose, such as developing an LG’s depth of understanding or help LGs share information with each other and develop networking skills. Our focus on sustainability in the models helped move more LGs further along the continuum.
- Encourage the Indonesian staff to take the next step in developing their consulting/training abilities. Indonesian staff on our training design team can now take existing materials (designed by a foreign specialist) and adapt them to the Indonesian context. However, they need to learn how to adapt these materials in advance of LGs’ needs by identifying sources of information (e.g., local government Web sites and specialty publication lists in other countries) that can be used as training materials. The Indonesian staff should also learn how to use these materials to identify what should be taught next.
- Use focus areas or departments in a “pilot project” type of approach in initial years and then apply the concepts throughout the LG.

APPENDIX A

DELIVERABLES TRACKER FOR TASK ORDER AND PAPUA

Task Order Work Plan		Period: 1/1/04-2/11/05			Sent to USAID 2/11/04	
Activity No.	Activity Description	Document/Product	Informal/Formal Deliverable	Status	Due Date/ Submission Date	Comments
Program 1: Establish a cadre of local government consultants						
1.01	Increase the Local Gov't Consulting Pool from 45 to 72 persons	increase to 72 persons	Informal	Completed	Feb. 2005	
1.02	Increase number of local governmental or provincial staff who can deliver the BIGG Training Series ABC on PBB to 134 persons	increase to 134 persons	Informal	Completed	Feb. 2005 (?)	
1.03	Establish Memorandums of Understanding with universities involved in P2P training	Signed MOU	Informal	Completed		
1.04	Establish MOUs with provincial governments where provincial training will take place (4 provinces)	Signed MOU	Informal	Completed	1 of 4 Completed (West Java)	
1.05	Work w/ MoHA on adding staff to Local Government Consulting pool	Additonal staff	Informal	Completed		
1.06	Establish MOUs with universities for teaching the Provincial PBB ToT series	Signed MOU	Informal	Completed		
1.07	Establish MOU's with universities to observe Budget Clinics 1, 2 and 3.	Signed MOU	Informal	Completed		
Program 2: Design & implement a delivery system for resource materials						
2.01	Conduct an assessment & issue report for BIGG's 18 LGUs	assessment & report	Informal	Completed		
2.02	Design & implement the K2K model	Model materials	Informal	Completed		
2.03	Design the P2P Networking model	Model materials	Informal	Completed		
2.04	Design the Provincial Training Model	Model materials	Informal	Completed		
2.05	Design the Associational Training Model	Model materials	Informal	Completed		
2.06	Design the Year 4 K2K Model	Model materials	Informal	Completed		
2.07	Design the Budget Clinic Model in 6 APEKSI regions	Model materials	Informal	Completed		
2.08	Establish criteria and evaluate each of the models in 2.02, 2.03, 2.04, 2.05, 2.06, and 2.07	Criteria and evaluation	Informal	Completed		
Program 3: Develop subject-focused financial management and staff development training materials, publications, & management tools						
3.01	Develop a training and publications strategy	T&P Strategy paper	Formal	Completed	11/20/2003	
3.02	Ensure scheduling coordination w/ delivery of K2K workshops in Papua	workshop materials and proceedings	Informal	Completed		
3.03	Develop a total of 31 bilingual editions of the "BIGG Picture" Newsletters	BIGG Picture Newsletter	Formal	Completed	Jan-05	
3.04	Develop a PBB Reference Manual	Reference manual	Informal	Completed	Jul-04	
3.05	Provide PBB Assessment feedback on FY 2003 budgets	Feedback	Informal	Completed		
3.06	Design & implement Financial Reporting project in Kabupaten Sleman	Project materials	Informal	Completed		
3.07	Coordinate a task force meeting to be held in conjunction w/ national	task force proceedings	Informal	Completed		

3.08	Develop and deliver a one-day National Conference by June 2003 for 30 partner LGU's	conference materials and proceedings	Informal	Completed		
3.09	With APKASI and APEKSI, develop & deliver six one-day Regional	conference materials and proceedings	Informal	Completed		
3.10	Develop sample Budget Calendar to be placed in PBB reference manual	budget calendar	Informal	Completed		
3.11	Develop sample Citizen Participation plan to be placed in PBB reference	Citizen Participation plan	Informal	Completed		
3.12	Develop sample Budget Instructions to be placed in PBB reference manual	Budget instructions	Informal	Completed		
3.13	Develop sample performance-based budgets for health, transportation, & public works	PBBs	Informal	Completed		
3.14	Deliver K2K on-site consulting services	On-site consulting services	Informal	Completed		
3.15	Develop & deliver a one-day Training on Materials (TOM) Workshop	workshop materials and proceedings	Informal	Completed		
3.16	Update & deliver 3 three-day TOM workshops for K2K series ABC	workshop materials and proceedings	Informal	Completed		
3.17	Develop & deliver two-day "Performance-based Assessment" workshop to CCT	workshop materials and proceedings	Informal	Completed		
3.18	Deliver K2K on-site consulting services to develop a Citizen Participation plan	Citizen Participation plan	Informal	Completed		
3.19	Deliver four-day "Information-sharing Strategies & Skills" workshop	workshop materials and proceedings	Informal	Completed		
3.20	Deliver K2K on-site consulting services to develop Budget Instructions	Budget instructions	Informal	Completed		
3.21	Deliver six-day "K2K PBB Series ABC"	workshop materials and proceedings	Informal	Completed		
3.22	Deliver K2K on-site consulting services to develop PBB for one focus area	PBB	Informal	Completed		
3.23	Develop & deliver 2 four-day "TOM for Performance Reporting" workshops	workshop materials and proceedings	Informal	Completed		
3.24	Deliver 6 two-day "Performance Reporting" workshops	workshop materials and proceedings	Informal	Completed		
3.25	Deliver 18 two-day "Performance Reporting" workshops to K2K partners	workshop materials and proceedings	Informal	Completed		
3.26	Develop & deliver 1 four-day "Training on Materials for P2P Series ABC" workshop	workshop materials and proceedings	Informal	Completed		
3.27	Deliver the three-day "P2P Series ABC" workshop @ 12 locations	workshop materials and proceedings	Informal	Completed		
3.28	Develop a Local Government Consultant's reference manual	Reference manual	Formal	Completed	Aug-04	
3.29	Update & deliver "Training on Materials for Provincial Series ABC"	workshop materials and proceedings	Informal	Completed		
3.30	Deliver 5 five-day "Provincial Series ABC" workshops	workshop materials and proceedings	Informal	Completed		
3.31	Develop & deliver a one-day "Training Needs Assessment" workshop	N/A	Informal	DELETED		

3.32	Deliver a one-day "K2K Customer Service" workshop	N/A	Informal	DELETED		
3.33	Deliver a one-day "K2K Customer Service" workshop	N/A	Informal	DELETED		
3.34	Develop & deliver one-day "Good Governance" workshop	N/A	Informal	DELETED		
3.35	Develop & deliver a one-day "Principles of Effective Local Government" workshop	N/A	Informal	DELETED		
3.36	Develop & deliver four-day "Consulting Strategies" workshop	N/A	Informal	DELETED		
3.37	Develop and deliver a one-day "National Conference" in 2004	workshop materials and proceedings	Informal	Completed		
3.38	Evaluate & make recommendations for proposed national legislation on an as-needed basis	recommendations	Informal	Completed		
3.39	Design and deliver a one-day Roundtable Discussion for selected LGU's	round table proceedings		Completed		
3.40	Deliver the six-day K2K ABC workshop series	workshop materials and proceedings	Informal	Completed		
3.41	Design and deliver three one-day Budget Clinics for selected LGU's	workshop materials and proceedings	Informal	Completed		
3.42	Deliver consulting services to develop budget calendar	Budget Calendar	Informal	Completed		
3.43	Deliver one one-day "Information-sharing Strategies and Skills workshop for each hub/satellite cluster	workshop materials and proceedings	Informal	Completed		
3.44	Deliver consulting services to develop budget instructions	Budget Instructions	Informal	Completed		
3.45	Deliver consulting services to develop citizen participation plan	Citizen Participation plan	Informal	Completed		
3.46	Deliver consulting services to develop PBB's for one focus area	PBB	Informal	Completed		
Program 4: Establish a network of strategic alliances that can sustain or enhance the programs & services						
Ministry of Finance						
4.01	Include MoF in Strategy #1 by inviting six additional MoF staff member to become a part of LG Consulting Pool	x6 additional to Consulting pool	Informal	Completed		
4.02	Include MoF in Strategy #2, as part of Training Advisory Committee to review and comment on training materials and on all "BIGG Pictures".	comments on training materials	Informal	Completed		
4.03	Include MoF in Strategy #3 by discussing the K2K, P2P, Provincial and Budget Clinic models with MoF staff.		Informal	Completed		
4.04	Include the MoF in Strategy #4 by having MoF staff participate in national and regional conferences		Informal	Completed		

4.05	Include the MoF in Strategy #5 by continuing to maintain close relations with the MoF Local Government Financial Planning Directorate		Informal	Completed		
Ministry of Home Affairs						
4.06	Include MoHA in Strategy #1 by inviting six additional MoF staff member to become a part of LG Consulting Pool	x6 additional to Consulting pool	Informal	Completed		
4.07	Include MoHA in Strategy #2, as part of Training Advisory Committee to review and comment on training materials and on all "BIGG Pictures".	comments on training materials	Informal	Completed		
4.08	Include MoHA in Strategy #3 by discussing the K2K, P2P, Provincial and Budget Clinic models with MoHA staff.		Informal	Completed		
4.09	Include the MoHA in Strategy #4 by having MoHA staff participate in national and regional conferences		Informal	Completed		
4.1	Include the MoHA in Strategy #5 by continuing to maintain close relations with the MoF Local Government Financial Planning Directorate		Informal	Completed		
Local Government Associations						
4.11	Include LGAs in Strategy #1 by continuing to include interns in the LG Consulting Pool	include interns in consulting pool	Informal	Completed		
4.12	Include LGAs in Strategy #2 by including association interns in the training on materials for all workshops		Informal	Completed		
4.13	Include LGAs in Strategy #4 by asking them to continue to co-sponsor BIGG's regional conferences		Informal	Completed		
4.14	Include LGAs in Strategy #5 by continuing to work with the associations to promote the adoption of PBB		Informal	Completed		
Universities						
4.15	Include universities in Strategy #1 by increasing the number of university staff in the LG Consulting Pool	increase # to consulting pool	Informal	Completed		
4.16	Include universities in Strategy #2 by including the university members of the LGCP in the training on materials		Informal	Completed		
4.17	Include universities in Strategy #4 by having them participate in the LGCP and deliver P2P, Provincial and Budget Clinic models		Informal	Completed		
4.18	Include universities in Strategy #5 by continuing to work with the universities to promote the adoption of PBB		Informal	Completed		
Other USAID Programs						

4.19	Continue strategic alliances with the other USAID programs		Informal	Completed		
4.20	Establish a Joint Coordination Unit with PERFORM	JCU w/ RTI	Informal	Completed		
	Other Donor Agencies					
4.21	Continue strategic alliances with other donor programs	Alliances	Informal	Completed		
<i>Program 5: Establish an organizational framework that can respond to local government needs & provide continuity of programs & services</i>						
5.01	Enable the satellite LGU's to further PBB progress through training and technical assistance		Informal	Completed		
5.02	Enable hub partners in K2K model to further PBB progress through training and technical assistance		Informal	Completed		
5.03	Enable LGUs involved in P2P training to further PBB progress through training and clinics		Informal	Completed		
5.04	Provide training to provincial staff		Informal	Completed		
5.05	Enable LGCP to lead training and provide consulting services		Informal	Completed		
5.06	Enable LGAs to develop their capacity to design, update and upgrade training materials and products		Informal	Completed		
5.07	Identify and institutional home(s) for the BIGG program materials	institutional home	Informal	Completed		

Task Order Work Plan		Period: 1/1/03-6/30/04			Sent to USAID 5/1/03	
Activity No.	Activity Description	Document/Product	Informal/Formal Deliverable	Status	Due Date/ Submission	Comments
Program 1: Establish a cadre of local government consultants						
1.01	Increase the Local Gov't Consulting Pool to 71	increase pool to 71 persons	Informal	Completed	Jun-04	
1.02	Increase number of LG or provincial staff who can deliver the BIGG Training Series ABC on PBB to 162 persons	increase staff to 162 persons	Informal	Completed	Jun-04	
1.03	Establish Memorandums of Understanding with universities involved in P2P training	Signed MOU	Informal	Completed		
1.04	Establish MOUs with provincial governments where provincial training will take place (4 provinces)	Signed MOU	Informal	Completed		
1.05	Work w/ MoHA on adding staff to Local Government Consulting Pool	Additional staff	Informal	Completed		
1.06	Establish MOUs with universities for teaching the Provincial PBB ToT series	Signed MOU	Informal	Completed		
Program 2: Design & implement a delivery system for resource materials						
2.01	Conduct an assessment & issue report for BIGG's 18 LGUs	assessment & report	Informal	Completed		
2.02	Design & implement the K2K model	Model materials	Informal	Completed		
2.03	Design the P2P Networking model	Model materials	Informal	Completed		
2.04	Design the Provincial Training Model	Model materials	Informal	Completed		
2.05	Design the Associational Training Model	Model materials	Informal	Completed		
Program 3: Develop subject-focused financial management and staff development training materials, publications, & management tools						
3.01	Develop a training and publications strategy	T&P Strategy paper	Formal	Completed	11/20/2003	
3.02	Ensure scheduling coordination w/ delivery of K2K workshops in Papua	workshop materials and proceedings	Informal	Completed		
3.03	Develop 10 additional "BIGG Picture" Newsletters	x10 additional BIGG Picture Newsletters	Formal	Completed	Jan-05	
3.04	Develop a PBB Reference Manual	Reference manual	Informal	Completed		
3.05	Provide PBB Assessment feedback on FY 2003 budgets	Feedback	Informal	Completed		
3.06	Design & implement Financial Reporting project in Kabupaten Sleman	Project materials	Informal	Completed		
3.07	Coordinate a task force meeting to be held in conjunction w/ national conference	task force materials and proceedings	Informal	Completed		
3.08	Develop and deliver a one-day National Conference by June 2003 for 30 partner LGUs	conference materials and proceedings	Informal	Completed		
3.09	With APKASI and APEKSI, develop & deliver six one-day Regional Conferences	conference materials and proceedings	Informal	Completed		
3.10	Develop sample Budget Calendar to be placed in PBB reference manual	Budget Calendar	Informal	Completed		
3.11	Develop sample Citizen Participation plan to be placed in PBB reference manual	Citizen Participation plan	Informal	Completed		
3.12	Develop sample Budget Instructions to be placed in PBB reference manual	Budget instructions	Informal	Completed		
3.13	Develop sample performance-based budgets for health, transportation, & public works	PBBs	Informal	Completed		
3.14	Deliver K2K on-site consulting services	On-site consulting services	Informal	Ongoing		
3.15	Develop & deliver a one-day Training on Materials (TOM) Workshop	workshop materials and proceedings	Informal	Ongoing		
3.16	Update & deliver 3 three-day TOM workshops for K2K series ABC	workshop materials and proceedings	Informal	Ongoing		

3.17	Develop & deliver two-day "Performance-based Assessment" workshop to CCT	workshop materials and proceedings	Informal	Ongoing		
3.18	Deliver K2K on-site consulting services to develop a Citizen Participation plan	Citizen Participation plan	Informal	Ongoing		
3.19	Deliver four-day "Information-sharing Strategies & Skills" workshop	workshop materials and proceedings	Informal	Completed		
3.20	Deliver K2K on-site consulting services to develop Budget Instructions	Budget instructions	Informal	Completed		
3.21	Deliver six-day "K2K PBB Series ABC"	workshop materials and proceedings	Informal	Completed		
3.22	Deliver K2K on-site consulting services to develop PBB for one focus area	workshop materials and proceedings	Informal	Completed		
3.23	Develop & deliver 2 four-day "TOM for Performance Reporting" workshops	workshop materials and proceedings	Informal	Completed		
3.24	Deliver 6 two-day "Performance Reporting" workshops	workshop materials and proceedings	Informal	Completed		
3.25	Deliver 18 two-day "Performance Reporting" workshops to K2K partners	workshop materials and proceedings	Informal	Completed		
3.26	Develop & deliver 1 four-day "Training on Materials for P2P Series ABC" workshop	workshop materials and proceedings	Informal	Completed		
3.27	Deliver the three-day "P2P Series ABC" workshop @ 12 locations	workshop materials and proceedings	Informal	Completed		
3.28	Develop a Local Government Consultant's reference manual	Reference manual	Formal	Completed		
3.29	Update & deliver "Training on Materials for Provincial Series ABC"	workshop materials and proceedings	Informal	Completed		
3.30	Deliver 5 five-day "Provincial Series ABC" workshops	workshop materials and proceedings	Informal	Completed		
3.31	Develop & deliver a one-day "Training Needs Assessment" workshop	workshop materials and proceedings	Informal	Deleted		
3.32	Deliver a one-day "K2K Customer Service" workshop	workshop materials and proceedings	Informal	Deleted		
3.33	Deliver a one-day "K2K Customer Service" workshop	workshop materials and proceedings	Informal	Deleted		
3.34	Develop & deliver one-day "Good Governance" workshop	workshop materials and proceedings	Informal	Deleted		
3.35	Develop & deliver a one-day "Principles of Effective Local Government" workshop	workshop materials and proceedings	Informal	Deleted		
3.36	Develop & deliver four-day "Consulting Strategies" workshop	workshop materials and proceedings	Informal	Deleted		
3.37	Develop and deliver a one-day "National Conference" in 2004	workshop materials and proceedings	Informal	Completed		
3.38	Evaluate & make recommendations for proposed national legislation on an as-needed basis	recommendations	Informal	Completed		
Program 4: Establish a network of strategic alliances that can sustain or enhance the programs & services						
Ministry of Finance						
4.01	Include MoF in Strategy #1 by inviting six additional MoF staff members to become a part of LG Consulting Pool	x6 additional to consulting pool	Informal	Completed		
4.02	Include MoF in Strategy #2 as part of Training Advisory Committee to review and comment on training materials and on all "BIGG Pictures".	comments on training materials	Informal	Completed		
4.03	Include MoF in Strategy #3 by discussing the K2K, P2P, Provincial and Budget Clinic models with MoF staff.	Model materials	Informal	Completed		
4.04	Include the MoF in Strategy #4 by having MoF staff participate in national and regional	conference materials and proceedings	Informal	Completed		

4.05	Include the MoF in Strategy #5 by continuing to maintain close relations with the MoF Local Government Financial Planning Directorate		Informal	Completed		
Ministry of Home Affairs						
4.06	Include MoHA in Strategy #1 by inviting six additional MoF staff members to become a part of LG Consulting Pool	x6 additional to consulting pool	Informal	Completed		
4.07	Include MoHA in Strategy #2 as part of Training Advisory Committee to review and comment on training materials and on all "BIGG Pictures".	comments on training materials	Informal	Completed		
4.08	Include MoHA in Strategy #3 by discussing the K2K, P2P, Provincial and Budget Clinic models with MoHA staff.	Model materials	Informal	Completed		
4.09	Include the MoHA in Strategy #4 by having MoHA staff participate in national and regional conferences	Model materials	Informal	Completed		
4.10	Include the MoHA in Strategy #5 by continuing to maintain close relations with the MoF Local Government Financial Planning Directorate		Informal	Completed		
Local Government Associations						
4.11	Include LGAs in Strategy #1 by continuing to include interns in the LG Consulting Pool	continue to include interns in consulting	Informal	Completed		
4.12	Include LGAs in Strategy #2 by including association interns in the training on materials for all workshops		Informal	Completed		
4.13	Include LGAs in Strategy #4 by asking them to continue to co-sponsor BIGG's regional conferences		Informal	Completed		
4.14	Include LGAs in Strategy #5 by continuing to work with the associations to promote the adoption of PBB		Informal	Completed		
Universities						
4.15	Include universities in Strategy #1 by increasing the number of university staff in the LG	increase # of university staff	Informal	Completed		
4.16	Include universities in Strategy #2 by including the university members of the LGCP in the training on materials		Informal	Completed		
4.17	Include universities in Strategy #4 by having them participate in the LGCP and deliver P2P, Provincial and Budget Clinic models		Informal	Completed		
4.18	Include universities in Strategy #5 by continuing to work with the universities to promote the adoption of PBB		Informal	Completed		
Other USAID Programs						
4.19	Continue strategic alliances with the other USAID programs		Informal	Completed		

Program 5: Establish an organizational framework that can respond to local government needs & provide continuity of programs & services						
5.01	Enable the satellite LGUs to further PBB progress through training and technical		Informal	Completed		
5.02	Enable hub partners in K2K model to further PBB progress through training and technical		Informal	Completed		
5.03	Enable LGUs involved in P2P training to further PBB progress through training and clinics		Informal	Completed		
5.04	Provide training to provincial staff		Informal	Completed		
5.05	Enable LGCP to lead training and provide consulting services		Informal	Completed		
5.06	Enable LGAs to develop their capacity to design, update and upgrade training materials and products		Informal	Completed		
5.07	Identify and institutional home(s) for the BIGG program materials	institutional home	Informal	Completed		

Task Order Work Plan		Period: 10/1/02-1/30/04			Sent to USAID 8/23/02	
Activity No.	Activity Description	Document/Product	Informal/Formal Deliverable	Status	Due Date/ Submission	Comments
Strategy 1: Establish a cadre of local government consultants						
Results						
1.01	Increase the Local Gov't Consulting Pool by 21 persons	21 additional trainers	Informal	Completed		
1.02	Develop workshops that will enable consultants to assess financial	workshop materials and proceedings	Informal	Completed		
1.03	Develop and deliver ToM workshops	workshop materials and proceedings	Informal	Completed	Aug-02	
1.04	Develop and deliver ToT workshops	workshop materials and proceedings	Informal	Completed		
1.05	Include universities in Strategy #1 by increasing the number of university staff in	increase # in consulting pool	Informal	Completed		
Strategy 2: Develop subject-focused resource materials that can be easily adapted						
2.01	Update & deliver "Training on Materials for Revenue Administration ABC" for BIGG LGU recipients	updated training materials	Informal	Completed		
2.02	Update & deliver "Training on Materials for Subordinate Enterprises ABC" for BIGG LGU recipients	updated training materials	Informal	Completed		
2.03	Update & deliver "Training on Materials for Association Business Planning ABC" for	updated training materials	Informal	Completed		
2.04	Develop and distribute 23 related publications plus two versions of BIGG	x23 publications and brochures	Informal	Completed		
2.05	Develop and deliver three to five additional one-day workshops (see pgs 11-13 for	workshop materials and proceedings	Informal	Completed		
2.06	Production of 15 additional publications	additional 15 publications	Informal	Completed		
2.07	Develop & deliver a one-day "Training Needs Assessment" workshop	workshop materials and proceedings	Informal	Completed		
2.08	Develop a training and publications	T&P Strategy paper	Formal	Completed		
2.09	Develop a series of manuals (PBB, Facilitator and Consultant guides, etc. see	series of manuals	Informal	Completed		LG consulting manual PBB manual
2.10	Implement marketing strategies to attract LGUs interest	marketing strategies	informal	Completed		
Strategy 3: Training Models- Design and implement a training/consulting delivery system						
3.01	Conduct an LGU assessment of current	assessment	informal	Completed		
3.02	With APKASI and APEKSI, develop & deliver Regional Conferences	conference materials and	Informal	Completed		
3.03	Develop and deliver a National Conference for Y1 and Y2 graduate	conference materials and	Informal	Completed		
3.04	Invite graduate LGUs to participate in K2K national and regional conferences		Informal	Completed		
3.05	Conduct an assessment & issue report for BIGG's 18 LGUs	assessment & report	Informal	Completed		
3.06	Design & implement the K2K model	Model materials	Informal	Completed		
3.07	Design the P2P Networking model	Model materials	Informal	Completed		
3.08	Design the Provincial Training Model	Model materials	Informal	Completed		
3.09	Design the Associational Training Model	Model materials	Informal	Completed		
Strategy 4: Recipient-Centered, Demand Driven, Performance Based Training						
4.01	Deliver consulting services to develop budget calendar	Budget calendar	Informal	Completed		

4.02	Deliver one one-day "Information-sharing Strategies and Skills workshop for each hub/satellite cluster	workshop materials and proceedings	Informal	Completed		
4.03	Deliver consulting services to develop budget instructions	Budget instructions	Informal	Completed		
4.04	Deliver consulting services to develop citizen participation plan	Citizen participation plan	Informal	Completed		
4.05	Deliver consulting services to develop PBBs for one focus area	PBBs	Informal	Completed		
Strategy 5: Strategic Alliances- Establish a network of strategic alliances that can support programs and services						
Ministries of Home Affairs and Finance						
5.01	BIGG will increase its coordination with the MoHA and MoF and offer expertise when		Informal	Completed		
5.02	BIGG will maintain its Technical Advisory Committee		Informal	Completed		
5.03	Continued work with LGUs to promote the adoption of PBB		Informal	Completed		
5.04	Joint publication with PERFORM on planning and budgeting	planning and budgeting	Informal	Completed		
5.05	Continue strategic alliances with the other USAID programs		Informal	Completed		
Strategy 6: Institutional Home--Establish an organizational framework that can respond to LG needs						
6.01	Identify institutions that will provide ongoing services to LGUs		Informal	Completed		

Task Order Work Plan		Period: 9/30/2000-9/30/2002			Sent to USAID 7/3/01	
Activity No.	Activity Description	Document/Product	Informal / Formal Deliverable	Status	Due Date/ Submission Date	Comments
Program 1: On-site consultancies & workshops- Provide assistance to LG's to improve budget and financial management capacities						
1.1	Establish partnerships with 18 LGUs in	partnerships	Informal	New		
1.2	Provide a series of intensive on-site budget and financial management	27 wkshps/year	Informal	Completed		
1.3	Develop and disseminate written budget preparation instructions and calendar	Budget preparation instructions and calendar	Informal	Completed		
1.4	Design and initiate a public information and involvement plan	Public Info. and Involvement plan	Informal	Completed		
1.5	Develop a model PBB for a specified program or department	PBB model	Informal	Completed		
1.6	Provide technical assistance and on-going consultation on budget issues		Informal	Completed		
1.7	Provide follow-up for Yr. 1 LGUs	follow up written feedback	Informal	Completed		
1.8	Deliver 6 regional workshops on budgeted and financial management training	workshop materials and proceedings	Informal	Completed		
1.9	Provide a series of intensive on-site budget and financial management workshops in Jakarta for RC LGUs	workshop materials and proceedings	Informal	Completed		
Program 2: Development of written & training products for broad-based dissemination						
2.1	Prepare a "Citizen's Guide to Budgeting" publication for widespread distribution	Publication	Formal	Completed		
2.2	Develop and disseminate "How To" budget training manuals	How-To manual	Informal	Completed		Became the PBB and LG consulting man
2.3	Develop other publications for widespread dissemination	Publications	Informal	Completed		
2.4	Convene a national conference	conference materials and	Informal	Completed		
2.5	Develop a BIGG Web site	BIGG website	Informal	Completed		
Program 3: Institutionalization of core management and budget skills						
3.1	Train a cadre of Indonesian municipal experts on budget and financial	cadre of experts	Informal	Completed		
3.2	Establish an Advisory Committee	advisory committee	Informal	Completed		
3.3	Coordinate with LGAs to disseminate printed materials to members		Informal	Completed		
3.4	Deliver intensive ToT workshops	workshop materials and proceedings	Informal	Completed		
3.5	Provide training on encouraging public participation in the government budgeting	training materials	Informal	Completed		
Program 4: Local government structures and services						
4.1	Conduct an organizational analysis of a specified program or department in LGUs	Organizational Analysis paper	Informal	Completed		
4.2	Develop organizational structure models	Model materials	Informal	Completed		

Program 5: Supplementary tasks--mobilization, support functions and other						
5.1	Establish a project office in Jakarta	Project office	Formal	Completed		
5.2	Furnish computer hardware and software resources to each LGU	Computer hard/software	Formal	Completed		
5.3	Accommodate participation of selected individuals at 2001 ICMA annual	participation at ICMA Conference	Informal	Completed		
5.4	Develop and implement a means of monitoring program progress and	M&E Matrix	Informal	Completed		
5.5	Prepare and submit a final report at the end of the two-year program	Final report	Formal	Completed	3/11/2005	

Revised Papua Work Plan		Period: 1/1/04-2/11/05			Sent to USAID 2/19/04	
Activity No.	Activity Description	Document/Product	Informal/Formal Deliverable	Status	Due Date/ Submission Date	Comments
Program 1: Establish a cadre of local government consultants						
1.01	Train team leaders and coordinators in financial management and PBB	training	Informal	Completed		
Program 2: Design & implement a delivery system for resource materials						
2.01	Implement "Year 2 Basic LGU" Model in three kabupaten in Papua	model materials	Informal	Completed		
2.02	Update the three-part ABC workshop series for three Y4 LGUs	materials	Informal	Completed		
Program 3: Implement training materials, publications and management tools for financial management and staff development						
3.01	Ensure scheduling coordination with delivery of ABC PBB K2K workshops for Y3		Informal	Completed		
3.02	Deliver a one-day "National Conference" in 2003 that includes three Y3 Papua LGUs	conference materials and proceedings	Informal	Completed		
3.03	Deliver a one-day "Regional Conference" for three Y3 LGUs	conference materials and proceedings	Informal	Completed		
3.04	Deliver on site consulting services for developing a 2004 Budget Calendar for the three Y3 LGUs	Budget calendar	Informal	Completed		
3.05	Deliver three 3-day ToMs for ABC workshop series in 2003	workshop materials and proceedings	Informal	Completed		
3.06	Deliver a two-day PBB Assessment workshop in 2003	workshop materials and proceedings	Informal	Completed		
3.07	Deliver on-site consulting services for developing the 2004 Citizen Participation Plan for three Y3 LGUs	Citizen Participation Plan	Informal	Completed		
3.08	Deliver on-site consulting services for developing the 2004 Budget Instructions for three Y3 LGUs	Budget Instructions	Informal	Completed		
3.09	Deliver the six-day PBB ABC Workshop series for three Y3 LGUs	workshop materials and proceedings	Informal	Completed		
3.10	Deliver on-site consulting services for developing the 2004 Performance Based Budgets for three Y3 LGUs	workshop materials and proceedings	Informal	Completed		
3.11	Deliver one four-day "ToMs for Performance Reporting" workshop	workshop materials and proceedings	Informal	Completed		
3.12	Deliver one two-day "Performance Reporting" workshop	workshop materials and proceedings	Informal	Completed		
3.13	Deliver a one-day "Good Governance" workshop	workshop materials and proceedings		DELETED		
3.14	Deliver a four-day "Consulting Strategies" workshop	workshop materials and proceedings		DELETED		
3.15	Deliver a one-day "National Conference" in 2004 that includes three Y4 Papua LGUs	conference materials and proceedings	Informal	Completed		
3.16	Ensure scheduling coordination with delivery of ABC PBB K2K workshops for Y4		Informal	Completed		
3.17	Deliver on site consulting services for developing a 2005 Budget Calendar for the three Y4 LGUs	Budget calendar	Informal	Completed		
3.18	Deliver on-site consulting services for developing the 2005 Citizen Participation Plan for three Y4 LGUs	Citizen Participation Plan	Informal	Completed		

3.19	Deliver on-site consulting services for developing the 2005 Budget Instructions for three Y5 LGUs	Budget Instructions	Informal	Completed		
3.20	Deliver on-site consulting services for developing the 2005 Performance Based Budgets for three Y4 LGUs	PBB	Informal	Ongoing		
3.21	Deliver the six-day PBB ABC Workshop series for three Y4 LGUs	workshop materials and proceedings	Informal	Completed		
3.22	Deliver one two-day "Performance Reporting" workshop	workshop materials and proceedings	Informal	Completed		
3.23	Deliver three one-day Budget Clinics for selected LGUs	clinic materials and proceedings	Informal	Completed		
3.24	Deliver one four-day P2P workshop for selected LGUs	workshop materials and proceedings	Informal	Completed		
Program 4: Establish an organizational framework that can respond to local government needs						
4.01	Enable the Papua LGUs to further their understanding of PBB concepts		Informal	Completed		

Papua Work Plan		Period: 5/1/03-6/30/04			Sent to USAID 11/10/03	
Activity No.	Activity Description	Document/Product	Informal/Formal Deliverable	Status	Due Date/ Submission Date	Comments
Program 1: Establish a cadre of local government consultants						
1.01	Train team leaders and coordinators in financial management and PBB	training	Informal	Completed		
Program 2: Design & implement a delivery system for resource materials						
2.01	Implement "Year 2 Basic LGU" Model in three kabupaten in Papua	model materials	Informal	Completed		
Program 3: Implement training materials, publications and management tools for financial management and staff development						
3.01	Ensure scheduling coordination with delivery of ABC PBB K2K workshops for Y3		Informal	Completed		
3.02	Deliver a one-day "National Conference" that includes three Papua LGUs	conference materials and proceedings	Informal	Completed		
3.03	Attend a one-day "Regional Conference"	conference materials and proceedings	Informal	Completed		
3.04	Deliver on site consulting services for developing a Budget Calendar for the three Y2 LGUs	Budget calendar	Informal	Completed		
3.05	Deliver three 3-day ToMs for ABC workshop series	workshop materials and proceedings	Informal	Completed		
3.06	Deliver a two-day PBB Assessment workshop	workshop materials and proceedings	Informal	Completed		
3.07	Deliver on-site consulting services for developing a Citizen Participation Plan for three LGUs	Citizen Participation Plan	Informal	Completed		
3.08	Deliver on-site consulting services for developing Budget Instructions for three LGUs	Budget Instructions	Informal	Completed		
3.09	Deliver the six-day PBB ABC Workshop series for three Y3 LGUs	workshop materials and proceedings	Informal	Completed		
3.10	Deliver on-site consulting services for developing Performance Based Budgets for three LGUs	workshop materials and proceedings	Informal	Completed		
3.11	Deliver one four-day "ToMs for Performance Reporting" workshop	workshop materials and proceedings	Informal	Completed		
3.12	Deliver one two-day "Performance Reporting" workshop	workshop materials and proceedings	Informal	Completed		
3.13	Deliver a one-day "Good Governance" workshop	workshop materials and proceedings	Informal	Deleted		
3.14	Deliver a four-day "Consulting Strategies" workshop	workshop materials and proceedings	Informal	Deleted		
3.15	Deliver a one-day "National Conference" in 2004 that includes three Y4 Papua LGUs	conference materials and proceedings	Informal	Completed		
Program 4: Establish an organizational framework that can respond to local government needs						
4.01	Enable the Papua LGUs to further their understanding of PBB concepts		Informal	Completed		

APPENDIX B

2005 SURVEY OF LOCAL GOVERNMENTS (LGs)

Appendix B: 2005 Survey of LGs

Statements 1.01 – 1.16: LGCP.....	2
Percentage responses on LGCP	2
Numerical Responses on LGCP	4
Statements 2.01 – 2.19: LGs from Y3 & Y4	7
Support for 2.0 Statements.....	8
Statements 3.01 – 3.13: LGs from Y1 & Y2	16
Support for 3.0 Statements.....	17
Peer-to-Peer Survey	19
Budget Clinics I, II, III Survey	20
Materi/Material	21
Analisa	21
Simpulan/Conclusion	22
Performance Reporting Survey.....	23
Associations Survey.....	24
APEKSI	24
APKASI	26
Province Survey.....	27

Appendix B: 2005 Survey of LGs

Statements 1.01 – 1.16: The Local Government Consulting Pool (LGCP)

Percentage responses on LGCP

TOTAL N= 36

NO.	PERTANYAAN	STATEMENT	Jawaban Responden/Respondents' Answer					TOTAL
			Sangat setuju/ Strongly Agree	Setuju/ Agree	Abstain/ No opinion	Tidak setuju/ Disagree	Sangat tidak setuju/ Strongly Disagree	
1.01	Team Leader mampu menjawab pertanyaan-pertanyaan berkaitan dengan anggaran kinerja	The team leader was able to answer my questions on performance-based budgeting.	58%	39%	3%			100%
1.02	Team leader tahu bagaimana cara menerapkan konsep anggaran kinerja di Pemda saya	The team leader understands how to apply the PBB concepts in my LG.	58%	39%	3%			100%
1.03	Local Coordinator mampu menjawab pertanyaan-pertanyaan berkaitan dengan anggaran kinerja	The local coordinator was able to answer my questions on performance-based budgeting.	31%	64%	6%			100%
1.04	Local Coordinator tahu bagaimana cara menerapkan konsep anggaran kinerja di Pemda saya	The local coordinator understands how to apply the PBB concepts in my LG.	31%	61%	8%			100%
1.05	Pengetahuan teknis (AK dan Keuangan daerah) para trainer BIGG secara keseluruhan sangat baik (termasuk staf BIGG, Universitas, Asosiasi dan Depkeu)	The overall technical knowledge (PBB and local government finance) of BIGG trainers, including those from the BIGG staff, universities, associations, and MoF, is excellent.	44%	50%	6%			100%
1.08	Team leader secara aktif mendorong dan mengajukan rekomendasi untuk membantu pemda saya lebih terbuka dan akuntabel kepada masyarakat dalam proses pengambilan keputusan	The team leader actively encourages and makes recommendations to help my LG be more open and accountable to citizens in the budget decision-making process.	69%	22%	8%			100%
1.09	Local Coordinatorsecara aktif mendorong dan mengajukan rekomendasi untuk membantu pemda saya lebih terbuka dan akuntabel kepada masyarakat dalam proses pengambilan keputusan	The local coordinator actively encourages and makes recommendations to help my LG be more open and accountable to citizens in the budget decision-making process.	44%	47%	8%			100%
1.10	Untuk konsultasi di masa data saya akan menggunakan orang-orang dari BIGG training pool lagi	For future consulting needs I would use people from the BIGG training pool again.	58%	42%	0%			100%
1.11	Saya akan mengusulkan pemda saya untuk membayar jasa konsultasi tersebut jika memang diperlukan	I would recommend that my LG pay for those consulting services if necessary.	0%	56%	44%			100%

Appendix B: 2005 Survey of LGs

NO.	PERTANYAAN	STATEMENT	Jawaban Responden/Respondents' Answer					TOTAL
			Sangat setuju/ Strongly Agree	Setuju/ Agree	Abstain/ No opinion	Tidak setuju/ Disagree	Sangat tidak setuju/ Strongly Disagree	
1.12	Program BIGG sangat membantu dalam meningkatkan kemampuan pemda saya menerapkan anggaran kinerja	The BIGG program was helpful in raising the capacity of my LG to implement PBB.	58%	39%	3%			100%
1.13	BIGG memberikan pendampingan teknis dari waktu ke waktu untuk memenuhi kebutuhan pemda saya yang terus berkembang	BIGG adapted its technical assistance over time to meet my LG's changing needs.	53%	47%	0%			100%
1.14	Sebagai hasil keterlibatan saya pada program BIGG saya menjadi lebih bersedia membuat rekomendasi perubahan pada sistim pengelolaan keuangan pemda saya	As a result of my involvement in the BIGG program, I am more willing to make recommendations for changes to my LG's financial management systems.	31%	67%	3%			100%
1.15	Berbagi informasi teknis antara kota inti dan satelit sangat berguna	The sharing of technical information between inti (hub) and satellites was useful.	48%	48%	4%			100%
1.16	Saya akan terus melanjutkan berbagi informasi antara kota inti dan satelit setelah program BIGG berakhir	I will continue sharing information between inti and satellite after the BIGG program is completed.	56%	44%	0%			100%

Appendix B: 2005 Survey of LGs

Numerical Responses on LGCP

TOTAL N = 36

NO	PERTANYAAN	QUESTION	Jawaban Responden/respondents answer					TOTAL
			Sangat setuju/ strongly agree	Setuju/ agree	Abstain/ No opinion	Tidak setuju/ Disagree	Sangat tidak setuju/ strongly disagree	
1	Team Leader mampu menjawab pertanyaan-pertanyaan berkaitan dengan anggaran kinerja	The team leader was able to answer my questions on performance-based budgeting.	21	14	1			36
2	Team leader tahu bagaimana cara menerapkan konsep anggaran kinerja di Pemda saya	The team leader understands how to apply the PBB concepts in my LG.	21	14	1			36
3	Local Coordinator mampu menjawab pertanyaan-pertanyaan berkaitan dengan anggaran kinerja	The local coordinator was able to answer my questions on performance-based budgeting.	11	23	2			36
4	Local Coordinator tahu bagaimana cara menerapkan konsep anggaran kinerja di Pemda saya	The local coordinator understands how to apply the PBB concepts in my LG?	11	22	3			36
5	Pengetahuan teknis (AK dan Keuangan daerah) para trainer BIGG secara keseluruhan sangat baik (termasuk staf BIGG, Universitas, Asosiasi dan Depkeu)	The overall technical knowledge (PBB and local government finance) of BIGG trainers, including those from the BIGG staff, universities, associations, and MoF is excellent.	16	18	2			36
8	Team leader secara aktif mendorong dan mengajukan rekomendasi untuk membantu pemda saya lebih terbuka dan akuntabel kepada masyarakat dalam proses pengambilan keputusan	The team leader actively encourages and makes recommendations to help my LG be more open and accountable to citizens in the budget decision-making process.	25	8	3			36
9	Local Coordinator secara aktif mendorong dan mengajukan rekomendasi untuk membantu pemda saya lebih terbuka dan akuntabel kepada masyarakat dalam proses pengambilan keputusan	The local coordinator actively encourages and makes recommendations to help my LG be more open and accountable to citizens in the budget decision-making process.	16	17	3			36
10	Untuk konsultasi di masa data saya akan menggunakan orang-orang dari BIGG training pool lagi	For future consulting needs I would use people from the BIGG training pool again.	21	15				36
11	Saya akan mengusulkan pemda saya untuk membayar jasa konsultasi tersebut jika memang diperlukan	I would recommend that my LG pay for those consulting services if necessary.		20	16			36

Appendix B: 2005 Survey of LGs

NO	PERTANYAAN	QUESTION	Jawaban Responden/respondents answer					TOTAL
			Sangat setuju/ strongly agree	Setuju/ agree	Abstain/ No opinion	Tidak setuju/ Disagree	Sangat tidak setuju/ strongly disagree	
12	Program BIGG sangat membantu dalam meningkatkan kemampuan pemda saya menerapkan anggaran kinerja	The BIGG program was helpful in raising the capacity of my LG to implement PBB.	21	14	1			36
13	BIGG memberikan pendampingan teknis dari waktu ke waktu untuk memenuhi kebutuhan pemda saya yang terus berkembang	BIGG adapted its technical assistance over time to meet my LG's changing needs.	19	17				36
14	Sebagai hasil keterlibatan saya pada program BIGG saya menjadi lebih bersedia membuat rekomendasi perubahan pada sistim pengelolaan keuangan pemda saya	As a result of my involvement in the BIGG program, I am more willing to make recommendations for changes to my LG's financial management systems	11	24	1			36
15	Berbagi informasi teknis antara kota inti dan satelit sangat berguna	The sharing of technical information between inti and satellites was useful.	12	12	1			25
16	Saya akan terus melanjutkan berbagi informasi antara kota inti dan satelit setelah program BIGG berakhir	I will continue sharing information between inti and satellite after the BIGG program is completed.	14	11				25

Appendix B: 2005 Survey of LGs

Statement 1.06 Supporting Information: Technical factor gained from training

Element anggaran	Budget elements	1	1%
Tahapan anggaran	Budget phase	3	4%
Elemen perencanaan	Planning elements	21	29%
Indikator Kinerja	Performance indicators	2	3%
Target Kinerja	Performance target	1	1%
Pelaporan	Reporting	2	3%
Penjaringan aspirasi masyarakat	Community needs assessment	4	6%
Prioritas anggaran	Budget priority	1	1%
Instruksi anggaran	Budget instruction	1	1%
Pengalokasian	Allocation	4	6%
Nomer rekening	Account code	3	4%
Pengukuran kinerja	Performance measure	4	6%
Keterkaitan Undang-undang	Relation to law & regulations	3	4%
Pedoman penyusunan anggaran	Budget preparation guide	4	6%
Program & Kegiatan	Program & activity	1	1%
Hubungan visi misi	Relation of vision and mission	4	6%
Kalender anggaran	Budget calendar	5	7%
Plafon anggaran	Budget ceiling	2	3%
Penggunaan formulir	Forms used	3	4%
Evaluasi	Evaluation	2	3%
Value for money	Value for money	1	1%
Responden	Respondent	72	100%

Statement 1.07 Supporting Information: Other comments on the BIGG training pool's skill and knowledge

Tidak menjawab	No opinion	3	8%
Sangat baik	Excellent	2	6%
Cukup baik	Good	18	50%
Terlalu teoritis	Too theoretical	3	8%
Terlalu mengikat	Too strict/rigid	2	6%
Perlu ditingkatkan	Need improvement	2	6%
Kerjasama yang baik	Willing to cooperate	6	17%
		36	100%

Appendix B: 2005 Survey of LGs

Statements 2.01 – 2.19: LGs from Y3 & Y4 (TABULASI JAWABAN RESPONDEN YEAR 3-4)

TOTAL N = 40

PERTANYAAN	QUESTIONS	Jawaban Responden (responden answer)					TOTAL	
		Strongly agree	Agree	No opinion	disagree	Strongly disagree		
2.01	Saya menggunakan konsep dan materi dari program BIGG dalam menyusun Anggaran Berbasis Kinerja	I used concepts and materials from the BIGG program when preparing the Performance Based Budget.	8 (20%)	29 (72,5%)	3 (7,5%)	0	0	40
2.02	Saya punya akses ke Pedoman Penyusunan AK BIGG yang telah dikirimkan ke SekDa kota/kabupaten saya	I have access to the BIGG PBB reference manual that has been sent to the SekDA of my LG.	7 (17,5%)	29 (72,5%)	3 (7,5%)	1 (2,5%)	0	40
2.03	Saya menggunakan pedoman acuan AK tersebut sebagai acuan.	I have used the PBB reference manual as a resource.	7 (17,5%)	30 (75%)	3 (7,5%)	0	0	40
2.05	Saya punya akses untuk dapat membaca BIGG Picture yang dikirimkan ke kota/kabupaten saya	I have access to the BIGG Picture publications sent to my LG.	12 (30%)	24 (60%)	4 (10%)	0	0	40
2.06	Saya menggunakan BIGG Picture sebagai satu sumber informasi	I have used the BIGG Picture publications as a resource.	10 (25%)	25 (62,5%)	4 (10%)	1 (2,5%)	0	40
2.08	Saya punya akses ke internet untuk melihat situs BIGG di K/K saya	I have internet access to the BIGG web site at my LG.	4 (10%)	21 (52,5%)	10 (25%)	5 (12,5%)	0	40
2.09	Saya menggunakan situs BIGG sebagai satu sumber informasi	I have used the BIGG web site as a resource.	2 (5%)	22 (55%)	11 (27,5%)	5 (12,5%)	0	40
2.11	K/K saya akan terus menggunakan materi BIGG di masa datang	My LG will continue using the BIGG materials in the future.	6 (15%)	29 (72,5%)	5 (12,5%)	0	0	40
2.13	Jika peraturan perundangan pusat perlu diubah, saya akan menggunakan atau merekomendasikan asosiasi untuk melobby perubahan tersebut.	If central government regulations need to be changed I would use or recommend the use of the associations to lobby for changes.	9 (22,5%)	25 (62,5%)	5 (12,5%)	1 (2,5%)	0	40
2.14	Sebagai dampak dari keikutsertaan K/K saya dalam program BIGG, K/K lain mengunjungi pemda saya.	As a result of my LG being in the BIGG program, other LGs visited my LG.	11 (27,5%)	20 (50%)	9 (22,5%)	0	0	40
2.17	DPRD menetapkan prioritas anggaran K/K saya	The DPRD sets the budget priorities for my LG.	4 (10%)	20 (50%)	5 (12,5%)	10 (25%)	1 (2,5%)	40
2.18	Walikota/Bupati menetapkan prioritas anggaran K/K saya	The Mayor/Bupati sets the budget priorities for my LG.	7 (17,5%)	30 (75%)	3 (7,5%)	0	0	40
2.19	K/K saya menetapkan prioritas berdasarkan masukan masyarakat	My LG sets priorities based on community input.	11 (27,5%)	29 (72,5%)	0	0	0	40

Appendix B: 2005 Survey of LGs

Support for 2.0 Statements

Question 2.04 Supporting Info: I found the section(s) on _____ in the PBB reference manual to be particularly helpful.

subject		score	%
Keterkaitan dokumen perencanaan daerah	Relationship of local planning documents	1	1,3%
Peran dan tanggungjawab dalam penyusunan anggaran	Roles & responsibility in budget preparation	1	1,3%
Penjaringan aspirasi masyarakat	Community need assessment	2	2,6%
Teknik Penyusunan indicator kinerja	Performance indicator development technique	11	13,9%
Teknis pengukuran kinerja	Performance measure technique	4	5,2%
Teknis evaluasi kinerja	Performance evaluation technique	2	2,6%
Penentuan target kinerja	Determining performance target	1	1,3%
Contoh-contoh indicator kinerja	Sample of performance indicator	2	2,6%
Penyusunan laporan kinerja	Performance reporting	2	2,6%
Penyusunan format RASK Unit Kerja	Formulation of work unit's budget proposal forms	3	3,8%
Proses penyusunan draft APBD	Local budget draft development process	1	1,3%
Penyusunan struktur pendapatan & belanja APBD berbasis kinerja	Development of performance based local revenue & expenditure budget (APBD) structure	3	3,8%
Langkah-langkah penyusunan APBD Kinerja	Steps in preparing local performance based budget	11	13,9%
Penyusunan kalender anggaran	Budget calendar development	4	5,2%
Konversi belanja model lama menjadi anggaran kinerja	Converting the old expenditure model to performance budget	1	1,3%
Penyusunan AKU	AKU development	3	3,8%
Penyusunan SP	SP development	3	3,8%
Penetapan plafond anggaran	Determining budget ceiling	3	3,8%
Penentuan belanja tidak langsung dalam suatu kegiatan	Determining indirect expenditure in an activity	1	1,3%
Kewajaran nilai anggaran sebuah kegiatan (SAB)	Fairness of budget value of an activity (Standard Spending Assessment)	2	2,6%
Efisiensi anggaran	Budget efficiency	1	1,3%
Kejelasan penetapan kegiatan dalam RASK untuk setiap unit kerja	Transparency of activity selection in RASK for each work unit	1	1,3%
Upaya peningkatan disiplin anggaran	Effort to improve budget discipline	1	1,3%
Konsep Benang merah	Red Thread concept	4	5,2%
Penetapan skala prioritas	Determining priority scale	4	5,2%
Penyusunan pedoman/instruksi anggaran	Budget instruction development	3	3,8%
Prinsip akuntabilitas dan transparansi	Accountability and transparency principles	1	1,3%
Kategori belanja aparatur dan belanja publik	Personnel and public expenditure category	1	1,3%
Tidak menjawab	No opinion	6	7,6%
Total		79	100%

Appendix B: 2005 Survey of LGs

Question 2.07 Supporting Info: I found articles in the BIGG Picture on _____ to be particularly helpful.

subject		score (number)	(%)
Pengertian teknis tentang anggaran kinerja	Technical understanding on performance budget	1	1,5
Penjaringan aspirasi masyarakat	Community need assessment	2	3,0
Prinsip-prinsip dasar anggaran kinerja	Basic principles of performance budget	5	7,5
Paradigma baru perubahan pola anggaran line item ke anggaran kinerja	New paradigm of changing from traditional to performance budget	2	3,0
Teknis konversi model line item menuju anggaran kinerja	Technique to convert line item model to performance budget	1	1,5
Metode prakiraan pendapatan	Revenue forecasting method	2	3,0
Estimasi kapasitas pendapatan daerah	Estimating local revenue capacity	1	1,5
Penentuan plafond anggaran	Determining budget ceiling	2	3,0
Mengambil keputusan prioritas anggaran	Budget priority decision making	1	1,5
Penyusunan indikator kinerja	Performance indicator development	7	10,5
Teknik pengukuran kinerja	Performance measure technique	2	3,0
Proses perencanaan pembangunan	Development planning process	1	1,5
Proses penjaringan aspirasi masyarakat	Community need assessment process	1	1,5
Proses penyusunan anggaran kinerja	Performance budgeting process	2	3,0
Format anggaran berbasis kinerja	Performance based budget format	1	1,5
Perumusan kebijakan keuangan	Formulating budget policy	2	3,0
Perbandingan penerapan anggaran kinerja oleh K/K lain	Comparing the performance budget implementation in other K/K	4	6,0
Penyusunan kalender anggaran	Budget calendar development	1	1,5
Menentukan skala prioritas anggaran	Determining budget priority scale	3	4,5
12 langkah penyusunan APBD Kinerja	12 step in performance based budgeting	5	7,5
Menghubungkan visi, misi, tujuan, sasaran, program, kegiatan dan indikator (benang merah)	Tying vision, mission, goals, objectives, programs, activities and indicator (red thread)	4	6,0
Strategi peningkatan pendapatan asli daerah	Strategy to increase local own revenue	1	1,5
Peran dan tanggungjawab dalam penyusunan	Roles and responsibility in budget development	1	1,5
Pedoman penyusunan anggaran	Budget preparation guide	1	1,5
Program belanja modal	Capital expenditure program	2	3,0
Penyusunan dokumen anggaran	Budget documents development	1	1,5
Usulan kegiatan satuan kerja	Work unit activity proposal	1	1,5
Laporan kinerja	Performance report	1	1,5
Tidak menjawab	No opinion	8	15,0
Total		66	100

Appendix B: 2005 Survey of LGs

Question 2.10 Supporting Info: I found pages on _____ of the BIGG web site to be particularly helpful.

subject		score	(%)
Keterkaitan dokumen perencanaan strategik	Relationship between strategic planning docs.	1	2%
Keterlibatan publik dalam proses penyusunan anggaran	Public involvement in budgeting process	2	4%
Menyusun pengukuran kinerja	Developing performance measure	2	4%
Langkah penyusunan anggaran kinerja	Steps on performance budgeting	4	8%
Benang merah	Red Thread	1	2%
Informasi dan pengalaman praktis K/K mitra	Information and best practices of resources cities	8	16%
Penyusunan kalender anggaran	Budget Calendar development	1	2%
Konversi belanja model line item menjadi anggaran kinerja	Converting line item expenditure model to performance budget	1	2%
Kontak person pemerintah daerah	Local governments' contact person	1	2%
Acuan penyusunan anggaran kinerja	PBB reference manual	1	2%
Informasi Links / situs lain	Other information links/sites	1	2%
Informasi penunjang penyelenggaraan/penerapan anggaran kinerja	Supporting information on performance budget implementation	2	4%
Tidak memiliki jaringan internet	No internet access	3	6%
Jawaban tidak relevan	Answer not relevant	1	2%
Tidak menjawab	No opinion	21	44%
Total		50	100 %

Question 2.12 Supporting Info: Please describe how the material will be used

subject		score	(%)
Ragu apakah akan dijadikan acuan atau tidak karena peraturan pemerintah pusat terus berubah	Hesitate whether it will used as reference or not since national law and regulation always change	1	1,7
Menerapkan 12 langkah dalam penyusunan anggaran berbasis kinerja	Apply 12 steps on performance based budgeting	3	5,2
Bahan rujukan penerapan anggaran kinerja di daerah	As reference for local performance budget implementation	5	8,5
Bahan rujukan sepanjang tidak bertentangan dengan peraturan-peraturan yang menjadi dasar pengelolaan keuangan daerah	As reference as long as it is not contradict with regulations on local finance management	1	1,7
Mengkajinya dan menerapkan sesuai kemampuan daerah	Review and implement it based on local ability	1	1,7
Akan disosialisasikan melalui bimbingan teknis kepada seluruh unit kerja, pejabat dan staf	Will be disseminate through technical assistance to all work units' staff and officials	6	10,2
Akan disosialisasikan kepada DPRD dan seluruh stakeholder di masyarakat	Will be informed to DPRD and all community stake holders	1	1,7
Melakukan evaluasi atas pelaksanaan anggaran kinerja dan pelaporan kinerja di setiap unit kerja	Conduct evaluation on performance budget implementation and performance report in each work unit	2	3,4
Porsi belanja tidak langsung didorong agar menjadi lebih besar	To have bigger portion of indirect expenditure	1	1,7
Acuan proses penjangkaran aspirasi masyarakat	Reference for community need assessment process	1	1,7
Acuan proses penyusunan Arah Kebijakan Umum	Reference for AKU development	1	1,7
Acuan proses penyusunan RASK	Reference for RASK development	2	3,4
Acuan proses dalam penentuan skala prioritas	Reference for setting priority scale process	1	1,7
Mengaplikasikan secara bertahap	Applied it gradually	2	3,4
Klinik anggaran untuk seluruh unit kerja	Budget clinic for all work unit	1	1,7

Appendix B: 2005 Survey of LGs

subject		score	(%)
Membuat regulasi penunjang penerapan anggaran kinerja	Formulate performance budget implementation supporting local regulation	1	1.7
Melalui pelatihan staf teknis	Conducting technical staff training	1	1.7
Tambahan bahan pengetahuan saja	As additional knowledge only	1	1.7
Semua materi digandakan untuk seluruh unit kerja agar dibaca	All material will be duplicated to be distributed to all work units to read	1	1.7
Mengimplementasikan pengukuran kinerja	Implement performance measure	5	8.5
Sosialisasi program dan kegiatan APBD kepada publik	Disseminate local budget programs and activities to public	1	1.7
Menerapkan value for money dalam penyusunan anggaran	Apply value for money in budget development	1	1.7
Dalam penentuan skala prioritas kota/kabupaten	In setting k/k priority scale	1	1.7
Diterapkan dalam pengelolaan keuangan pemerintah daerah	Apply them in local finance management	1	1.7
Memperbaiki penyusunan indikator kinerja di level input, output dan outcome	Revise performance indicator development at input, output, and outcome level		1.7
Menerapkan sistem evaluasi hasil kinerja	Apply performance result evaluation system	1	1.7
Menyusun standart kinerja staff	Develop staff performance standard	1	1.7
Menerapkan penulisan kode rekening	Apply the coding system	1	1.7
Menyesuaikan sistem akuntansi yang ada	Adjust the existing accounting system	1	1.7
Menyusun formula restrukturisasi staf income melalui program profesi	Develop staff income restructuring formula through PROFESI program	1	1.7
Mengubah struktur anggaran menjadi belanja modal dan operasional	Change budget structure to capital and operating expenditure	1	1.7
Jawaban tidak relevan	Irrelevant answer	1	1.7
Tidak menjawab	No opinion	9	15.3
Total		58	100

Question 2.15: What is the approximate number of LGs that have visited in: (Pertanyaan 2.15. Berapa kira-kira jumlah K/K yang mengunjungi anda pada:)

Th	k/k	0	1	2	3	4	5	6	7	10	12	14	15	16	18	20	25	33	35	36	74	99	
2001		36		1			1			1		1											
2002		28	2	5	1		2											1		1			
2003		16	2	5	2		7		1	2			2			1			1		1		
2004		16	2	5	4	2	1			3	1	1	2		1		1						1
2005		40																					

Appendix B: 2005 Survey of LGs

Question 2.16 Supporting Info: What is the primary reason for other K/K visit?

subject		score (number)	(%)
Telah menerapkan anggaran terlebih dahulu dan mengetahui proses penyusunan anggaran kinerja	Has already implemented and understand performance budget development process	21	30.9%
Dianggap lebih tahu teknis penyusunan anggaran berbasis kinerja	Considered to have better understanding on performance based budget technique.	4	6.0%
Lokasi daerah yang strategis	Strategic location	1	1.5%
Memiliki juklak dan juknis penyusunan anggaran kinerja	Own implementation and technical guide on performance budgeting	1	1.5%
Model perencanaan partisipatif	Participatory planning model	1	1.5%
Studi banding potensi dan administrasi pendapatan daerah	Comparative study on local revenue potency and administration	2	3.9%
Studi banding sistem pengelolaan keuangan daerah/sistem akuntansi	Comparative study on local finance management/accounting system	8	12.0%
Memahami penyusunan RASK/DASK	Understand RASK/DASK development	3	4.5%
Memperoleh informasi /prosedur bagaimana pemda dapat bekerjasama dengan BIGG	Getting information/procedure on how local government can be BIGG partner	2	3.0%
Memahami kendala-kendala penerapan anggaran berbasis kinerja	Understanding problems on PBB implementation	3	4.5 %
Mengkopi dokumen pendukung anggaran berbasis kinerja	Foto copied supporting document of PBB	1	1.5%
Sebagai pilot project otonomi daerah	As local autonomy pilot project	1	1.5%
Pengelolaan asset daerah	Local asset management	1	1.5%
Pengelolaan parker	Parking management	1	1.5%
Penyusunan Laporan Kinerja	Performance report development	1	1.5%
Memahami program PROFESI	Understanding PROFESI program	1	1.5%
Memahami struktur belanja dalam APBD Kinerja	Understanding expenditure structure in local performance budget	1	1.5%
Memahami kalender anggaran dan instruksi anggaran	Understanding budget calendar & budget instruction	1	1.5%
Mempelajari integrity planning	Studying integration planning	1	1.5%
Mempelajari proses pengambilan keputusan anggaran	Strudying budget decision-making process	1	1.5%
Jawaban tidak relevan	Irrelevant answer	1	1.5%
Tidak menjawab	No opinion	11	16.1%
Total		68	100%

Appendix B: 2005 Survey of LGs

Question 2.20 Supporting Info: What three things (information) from the ABC series did you think were most important to share with your colleagues who did not attend the series?

subject		score (number)	(%)
Semua materi ABC perlu diteruskan	All ABC materials need to be disseminated.	1	1.13%
Penjaringan aspirasi masyarakat dalam penyusunan anggaran	Community need assessment in performance budgeting	6	6.81%
Komitmen legislatif dan eksekutif dalam penerapan anggaran berbasis kinerja	Legislative & executive commitment in performance budget implementation	1	1.13%
Peran dan tanggungjawab dalam penyusunan anggaran	roles & responsibility in performance budeting	1	1.135
Pengertian dan prinsip Anggaran berbasis kinerja	Performance bduget definition and principles	7	7.95%
Melihat ulang Tupoksi	Review TUPOKSI	1	1.13%
Tahapan penyusunan anggaran berbasis kinerja /12 langkah	12 steps on performance budgeting	7	7.95%
Teknik penyusunan RASK	Technique to develop RASK	4	4.54%
Keterpaduan dokumen perencanaan dengan penyusunan anggaran kinerja	Integration between planning document and performance budgeting	4	4.54%
Penyusunan indikator kinerja	Performance indicator development	20	22.72%
Penyusunan target kinerja	Performance target development	1	1.13%
Benang merah	Red Thread	6	6.81%
Penentuan Plafond anggaran	Determining budget ceiling	2	2.26%
Struktur anggaran berbasis kinerja	Performance based budget structure	5	5.68%
Kategori belanja langsung dan tidak langsung	Direct adn indirect expenditure classification	2	2.26%
Kategori belanja operasional dan modal	Operating and capital expenditure classification	2	2.26%
Public hearing	Public hearing	3	3.4%
Setting prioritas	Setting priority	10	11,36%
Penyusunan instruksi anggaran	Budget instruction development	2	2.26%
Evaluasi anggaran kinerja	Performance budget evaluation	2	2.26%
Penyusunan SB	Unit cost development	1	1.13%
Penyusunan SAB	Spending Assessment Standard development	1	1.13%
Kalender anggaran	Budget Calendar	4	
Konversi tupoksi menjadi belanja langsung	Converting TUPOKSI to direct expenditure	1	1.13%
Administrasi anggaran	Budget administration	1	1.13%
Jawaban tidak relevan	Irrelevant answer	0	0
Tidak menjawab	No opinion	3	3.4%
Total		88	100%

Appendix B: 2005 Survey of LGs

Question 2.21 Supporting Info: Based on the ABC series, please identify 3 changes that your department has made in the way it prepares a performance budget

URAIAN		score (number)	(%)
Merubah penganggaran lama menjadi berbasis kinerja	Change traditional budget to performance budget	3	1.12
Sinkronisasi antara tupoksi dan kegiatan yang diusulkan	Integration between TUPOKSI and proposed activities	4	4.49
Tanggungjawab lebih besar terhadap Tupoksi	Bigger responsibility on TUPOKSI	1	1.12
Penyusunan PERDA perencanaan dan penganggaran	Formulate local regulation on planning and budgeting	1	1.12
Transparansi dalam penyusunan anggaran	Transparency in budget development	2	2.24
Menguatnya komitmen terhadap pelaksanaan anggaran berbasis kinerja	Stronger commitment on performance based budget implementation	1	1.12
Kemampuan mengartikulasikan kebutuhan masyarakat dalam RASK dan APBD	Ability to articulate community need in RASK and local budget	10	11.20
Kemampuan mencermati SB dalam RASK	Ability to understand cost standard in RASK	3	3.36
Kemampuan evaluasi hasil kinerja	Performance result evaluation	1	1.12
Penerapan benang –merah	Apply the Red thread concept	4	4.49
Menghubungkan outcome dengan sasaran pada saat menyusun indikator kinerja kegiatan	Tying outcome to objective as developing activity performance indicator	1	1.12
Penyusunan indikator berbasis outcome	Outcome based indicator development	2	2.24
Penyusunan indikator kinerja	Performance indicator development	9	10.08
Mampu mengevaluasi keberhasilan indikator kinerja lebih baik	Able to evaluate better performance indicator achievement	1	1.12
Penyusunan kalender anggaran	Budget calendar development	7	7.84
Penyusunan instruksi anggaran	Budget instruction development	3	3.36
Penyusunan AKU	AKU development	2	2.24
Penyusunan Strategi Prioritas	Strategy Priority development	1	1.12
Penyusunan RASK yang sesuai dengan AKU	RASK development according to AKU	1	1.12
Penambahan kode rekening program dan kegiatan	Add program and activity account code	3	3.36
Terjadinya efisiensi dan efektifitas penggunaan anggaran	Efficiency and effectiveness on budget utilization	5	5.60
Struktur belanja sesuai rekomendasi bigg	Expenditure structure according BIGG recommendation	4	4.49
Penetapan plafond anggaran	Determining budget ceiling	2	2.24
Penetapan skala prioritas menjadi lebih baik	Setting priority scale to be better	10	11.20
Pelaksanaan public hearing	Public hearing implementation	2	2.24
Penyusunan SAB	Development of Spending Assessment Standard	2	2.24
Perbaikan laporan kinerja	Performance report revision	1	1.12
Penerapan akuntansi berbasis kinerja	Performance based accounting implementation	1	1.12
Jawaban tidak relevan	Irrelevant answer	1	1.12
Tidak menjawab	No opinion	1	1.12
Total		89	100

Appendix B: 2005 Survey of LGs

Question 2.22 Supporting Info: Based on the performance reporting workshop, please identify any changes that your LG has made in the way you prepare a performance report

URAIAN		score (number)	(%)
Akuntabilitas pelaksanaan anggaran semakin baik	Accountability of budget implementation improves	1	1,92%
Penyusunan kode rekening	Account code development	1	1,92%
Membuat unit kerja percontohan penyusunan laporan kinerja	Appoint work unit as pilot project for performance reporting	1	1,92%
Public hearing	Public hearing	2	3,84%
Penyusunan laporan berdasarkan indikator input dan ouput	Report development based on input and output indicator	1	1,92%
Peningkatan pengetahuan tentang model dan metode penyusunan laporan kinerja	Having better knowledge on performance reporting model and method	1	1,92%
Penetapan-perubahan-pelaporan anggaran daerah menjadi tepat waktu	Budget report and revision are more punctual.	3	5,76%
Laporan kinerja berdasarkan outcome kegiatan	Performance report based on activity outcome	5	9,60%
Capaian kinerja dihubungkan dengan sasaran dan kegiatan	Performance achievement tied to objectives and goals	1	1,92%
Penyusunan laporan kinerja seluruh unit kerja	Performance report development of all work units	2	3,84%
Format laporan yang mudah dipahami publik	Report format is easy to read by the public	4	7,68%
Melakukan survei kepuasan pelanggan	Conducting customer satisfaction survey	2	3,84%
Laporan kinerja masing-masing unit kerja	Performance report of each work unit	1	1,92%
Pertanggungjawaban sesuai dengan rencana yang ditetapkan	Accountability in line with stated planned	1	1,92%
Konversi belanja tidak langsung menjadi kegiatan	Converting indirect expenditure into activity	1	1,92%
Belanja tidak langsung harus disusun dengan standart efisiensi dan efektifitas	Indirect expenditure must be calculated based on efficiency and effectiveness standard	1	
Baru mulai menerapkan anggaran kinerja tahun ini	Performance budget just started this year	1	1,92%
Kegiatan harus dapat diukur kinerjanya	Performance of an activity must be measurable	1	1,92%
Laporan keuangan sejalan dengan kinerja	Financial report is in line with performance	1	1,92%
Penerapan red-thread	Red thread implementation	2	3,84%
Penyusunan anggaran lebih berpihak pada masyarakat	Current budget development is more citizen friendly	1	1,92%
Mengurangi duplikasi belanja kegiatan antar dan intra unit kerja	Reduce duplication of intra and internal work unit activity expenditure	1	1,92%
Belum mengikuti lokakarya laporan kinerja	Never attend any performance reporting workshop	6	11,52%
Jawaban tidak relevan	Irrelevant answer	3	5,76%
Tidak menjawab	No opinion	8	15,36%
Total		52	100%

Appendix B: 2005 Survey of LGs

Statements 3.01 – 3.13: LGs from Y1 & Y2 (TABULASI JAWABAN RESPONDEN YEAR 1-2)

TOTAL N = 6

PERTANYAAN	QUESTIONS	Jawaban Responden (responden answer)					TOTAL	
		Strongly agree	Agree	No opinion	disagree	Strongly disagree		
3.01	Dampingan teknis dari BIGG sangat membantu dalam berpindah dari anggaran rutin dan pembangunan ke anggaran berbasis kinerja	BIGG's technical assistance was helpful in moving from the routine and development budgets to a performance-based budget.	4 (66.7%)	2 (33.3%)	0	0	0	6
3.02	Setelah menerima pendampingan teknis dari BIGG, K/K saya merubah cara penyusunan anggaran kerjanya	After receiving BIGG's technical assistance my LG made changes in the way it prepares a performance based budget.	3 (50%)	3 (50%)	0	0	0	6
3.04	Pendampingan teknis dari BIGG mampu memperbaiki hubungan kerja pihak eksekutif dan legislative K/K saya.	BIGG's technical assistance has enabled our executive branch and DPRD to improve their working relationship.	1 (16.7%)	2 (33.3%)	2 (33.3%)	1 (16.7%)	0	6
3.06	Sebagai hasil pendampingan teknis dari BIGG, K/K saya menerapkan cara baru pelibatan masyarakat dalam proses pengambilan keputusan anggaran.	As a result of BIGG's technical assistance, my LG has implemented new ways of including citizens in the budget decision-making process.	2 (33.3%)	3 (50%)	1 (16.7%)	0	0	6
3.08	Setelah keterlibatan aktif kami dalam program BIGG berakhir, kami memanfaatkan DepDagri untuk memperoleh jawaban atas pertanyaan dan permasalahan kami yang berkaitan dengan penerapan anggaran kinerja.	After our active participation in the BIGG program ended, we have used the MoHA to get answers to our questions and problems on implementing performance budgeting.	2 (33.3%)	2 (33.3%)	1 (16.7%)	1 (16.7%)	0	6
3.09	Setelah keterlibatan aktif kami dalam program BIGG berakhir, kami memanfaatkan DepKeu untuk memperoleh jawaban atas pertanyaan dan permasalahan kami yang berkaitan dengan penerapan anggaran kinerja.	After our active participation in the BIGG program ended, we have used the MoF to get answers to our questions and problems on implementing performance budgeting.	1 (16.7%)	2 (33.3%)	2 (33.3%)	1 (16.7%)	0	6
3.10	Setelah keterlibatan aktif kami dalam program BIGG berakhir, kami memanfaatkan universitas untuk memperoleh jawaban atas pertanyaan dan permasalahan kami yang berkaitan dengan penerapan anggaran kinerja	After our active participation in the BIGG program ended, we have used universities to get answers to our questions and problems on implementing performance budgeting.	0	2 (33.3%)	2 (33.3%)	2 (33.3%)	0	6
3.11	Setelah keterlibatan aktif kami dalam program BIGG berakhir, kami memanfaatkan asosiasi untuk memperoleh jawaban atas pertanyaan dan permasalahan kami yang berkaitan dengan penerapan anggaran kinerja	After our active participation in the BIGG program ended, we have used the association to get answers to our questions and problems on implementing performance budgeting.	1 (16.7%)	4 (66.7%)	1 (16.7%)	0	0	6
3.12	Setelah keterlibatan aktif kami dalam program BIGG berakhir, kami masih tetap menghubungi staf BIGG untuk memperoleh jawaban atas pertanyaan dan permasalahan kami berkaitan dengan penerapan anggaran kinerja	After our active participation in the BIGG program ended, we will still contact BIGG staff to get answers to our questions and problems on implementing performance budgeting.	3 (50%)	2 (33.3%)	1 (16.7%)	0	0	6
3.13	Saat ini, K/K kami tidak membayar jasa konsultasi teknis yang apapun berkaitan dengan anggaran	Our LG currently does not pay for any technical consulting services in budgeting.	2 (33,3%)	0	2 (33.3%)	2 (33.3%)	0	6

Appendix B: 2005 Survey of LGs

Support for 3.0 Statements

Question 3.03 Supporting Info: After receiving BIGG's technical assistance my LG made, please list three changes in the way it prepares a performance based budget.
(N = 6)

URAIAN		score (number)	(%)
Tahapan /langkah penyusunan APBD	Phase/step in developing local budget	1	5,26%
Kebijakan alokasi anggaran dalam APBD	Budget allocation policy in local budget	2	10,52%
Penerapan pengukuran kinerja	Performance measure implementation	2	10,52%
Mengubah model penganggaran dari line item menjadi kinerja	Change budgeting model from traditional to performance budget	1	5,26%
Menilai keberhasilan pencapaian indikator kinerja menjadi lebih baik	Feel that the performance indicator accomplishment is improving	1	5,26%
Menyusun kalender anggaran	Develop budget calendar	2	10,52%
Perubahan dari mata anggaran menjadi kode rekening	Change from bduget item to account code	1	5,26%
Menetapkan kebijakan AKU dan SP sebelum penyusunan anggaran	Set AKU and S&P policy before develop local budget	1	5,26%
Skala prioritas menjadi lebih baik	Priority scale is improving	1	5,26%
Perubahan struktur anggaran APBD	Change the local budget structure	2	10,52%
Format RASK	RASK forms	1	5,26%
Konversi tupoksi menjadi kegiatan	Convert TUPOKSI to activity	1	5,26%
Pendekatan belanja dan beban kerja	Expenditure and work load approach	1	5,26%
Jawaban tidak relevan	Irrelevant answer	1	5,26%
Tidak menjawab	No opinion	1	5,26%
Total		19	100%

Question 3.05 Supporting Info: What other changes, if any, did your LG make as a result of receiving BIGG's technical assistance?

URAIAN		score (number)	(%)
Pola pikir dalam menyusun program kerja	Mind set in setting work programs	1	8,33%
Pengelompokan belanja langsung dan tidak langsung	Classification of direct and indirect expenditure	1	8,33%
Kode rekening	Account code	1	8,33%
Teknis penyusunan prioritas anggaran	Budget priority development technique	1	8,33%
Pengukuran kinerja atas setiap kegiatan menjadi lebih jelas	Performance measure of each activity is clearer	1	8,33%
Peningkatan jumlah belanja langsung dibandingkan dengan belanja tidak langsung	Increase the direct expenditure compared to indirect expenditure	1	8,33%
Pengelolaan anggaran di masing-masing unit kerja	Budget management in each work unit	1	8,33%
Jawaban tidak relevan	Irrelevant answer	1	8,33%
Tidak menjawab	No opinion	4	33,33%
Total		12	100%

Appendix B: 2005 Survey of LGs

Question 3.07 Supporting Info: As a result of BIGG's technical assistance, my LG has implemented new ways of including citizens in the budget decision-making process (please give three example).

URAIAN		score (number)	(%)
Penjaringan aspirasi masyarakat dalam penyusunan anggaran	Community need assessment in budget development	4	22,22%
Penjaringan aspirasi masyarakat lebih sistematis dan komprehensif	Community need assessment is more systematic and comprehensive	1	5,55%
Sosialisasi APBD	Local budget dissemination	1	5,55%
Sosialisasi RAPBD	Local budget draft dissemination	1	5,55%
Teknis penyusunan prioritas	Priority development technique	1	5,55%
Item pertama dalam kalender anggaran berisi sosialisasi APBD tahun berjalan	First item in budget calendar consist of current local budget dissemination	1	5,55%
APBD mengakomodasi isu-isu spesifik sesuai dengan stakeholder yang ada; isu gender dan kemiskinan	Local budget accomodate specific issues according to current stakeholders; gender and poverty issues	1	5,55%
Penetapan prioritas sesuai dengan sumber daya daerah	Priority setting based on local resources	2	11,11%
Public hearing dan ekspose anggaran sebelum disyahkan DPRD	Public hearing and budget expose before DPRD adopted the budget	2	11,11%
Masyarakat mempunyai akses terhadap dokumen APBD	Open public access to local budget documents	1	5,55%
Masyarakat mempunyai akses terhadap dokumen RAPBD	Open public access to local budget draft documents	1	5,55%
Hasil pengelolaan anggaran disertakan dalam daerah dalam angka yang bisa diketahui masyarakat luas	Result of budget management is attached in city in number book which can be accessed by community	1	5,55%
Jawaban tidak relevan	Irrelevant answer	0	0
Tidak menjawab	No opinion	1	5,55%
Total		18	100%

Appendix B: 2005 Survey of LGs

Peer-to-Peer Survey

Based on the P2P series, please identify any changes that your or your department has made in the way you prepare a performance budget.

P2P Evaluation Tabulation

N = 10

No	Materi P2P – P2P Topic	#	%
1	Pemahaman Anggaran Kinerja <i>Understanding Performance Budgeting</i>	9	90
2	SAB <i>Standard Spending Assessment</i>	2	20
3	Kalender Anggaran <i>Budget Calendar</i>	1	10
4	Indikator Kinerja <i>Performance Indicator</i>	1	10
5	Struktur Anggaran <i>Budget Structure</i>	1	10

Based on the P2P series, please identify any changes that your or your department has made in the way you prepare a performance budget.

Tabulasi Evaluasi P2P – P2P Evaluation Tabulation

N = 10

Perubahan/langkah yang dilakukan setelah P2P

Changes made after attending P2P workshop

1	Sosialisasi Anggaran Kinerja <i>Share information on performance budget</i>	1	
2	Kategorisasi belanja hanya BOP dan BM <i>Expenditure clasification only Operating & Maintenance and Capital Expenditure</i>	1	
3	Perencanaan anggaran berdasar TUPOKSI <i>Budget planning based on TUPOKSI</i>	1	
4	Indikator kinerja hanya input, output dan outcome <i>Performance indicator only input, output, and outcome</i>	1	
5	Penyusunan tolok ukur menggunakan 8 kriteria pengukuran <i>Performance measure development using 8 criteria</i>	1	
6	Adopsi setting prioritas <i>Adoption the setting priority</i>	1	

Appendix B: 2005 Survey of LGs

Budget Clinics I, II, III Survey

What three things (information) from the budget clinic did you think were most important to share with your colleagues who did not attend the budget clinic?

**Tabulasi hasil Evaluasi Klinik Anggaran 1, 2 dan 3
Budget Clinic 1, 2 and 3 Evaluation Table Result**

No	Materi Klinik Anggaran Budget Clinic Material	#
1	Pengukuran Kinerja <i>Performance Measure</i>	11 resp
2	Benang Merah/ <i>red thread</i>	7 resp
3	Belanja Langsung dan Belanja Tidak Langsung <i>Direct and Indirect Expenditure</i>	5 resp
4	Benang Hijau/ <i>green thread</i>	1 resp
5	PBB Reference Manual	2 resp
6	Evaluasi Anggaran <i>Budget Evaluation</i>	1 resp
7	Belanja Tidak Langsung (BC 3) <i>Indirect Expenditure</i>	4 resp

Jumlah sample/Total sample = 14

Based on the budget clinic, please identify any changes that your or your department has made in the way you prepare a performance budget.

1	Menggunakan tiga indikator untuk pengukuran kinerja yaitu input, output dan outcome <i>Using 3 indicator for performance measure: input, output, outcome</i>	6 resp
2	Menggunakan pendekatan Red Thread dalam menyusun anggaran <i>Using Red Thread approach in preparing budget</i>	2 resp
3	Menggunakan PBB Reference Manual sebagai referensi penyusunan anggaran <i>Using PBB Reference Manual as reference in preparing budget</i>	2 resp

Note

Peserta/Sample

Jumlah sampel yang berhasil dihubungi adalah 14 peserta, dengan rincian :	<i>Total sample managed to contact is 14 respondent, as follows:</i>
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- BC I : 2 peserta
- BC II : 2 peserta
- BC III : 3 peserta
- BC I & II : 3 peserta
- BC II & III : 1 peserta
- BC I, II & III : 3 peserta

Appendix B: 2005 Survey of LGs

<p>Sehingga bisa disimpulkan : 7 peserta hadir pada BC I, 9 peserta hadir pada BC II dan 7 peserta hadir pada BC III. Tetapi dari 14 sample hanya 2 peserta yang hadir pada BC I, artinya ke 2 peserta tersebut tidak hadir pada BC II & III; terdapat 2 peserta yang hanya hadir pada BC II dan sebanyak 3 peserta yang hanya hadir pada BC III.</p>	<p>So it can be concluded that 7 respondents attended BC I; 9 respondents attended BC II; and 7 respondents attended BC III. From 14 respondents, only 2 respondents attended BC I, it means that both of them did not attend BC II & BC III; 2 respondents attended BC II, and 3 respondents only attended BC III</p>
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Materi/Material

<p>Materi yang disampaikan pada Klinik Anggaran : BC 1 : Green Thread, Red Thread, Pengukuran Kinerja, Perkiraan Pendapatan dan Belanja langsung dan Belanja Tidak Langsung BC 2 : Pengukuran Kinerja, PBB Reference Manual, dan Pengantar Akuntansi BC 3 : Evaluasi Anggaran, Konversi Tupoksi, dan Belanja Tidak Langsung</p>	<p>Material delivered in Budget Clinic: BC 1 : Green Thread, Red Thread, Performance Measurement, Estimating Direct and Indirect Expenditure BC 2 : Performance Measurement, PBB Reference Manual, and Introduction to Accounting BC 3 : PBB Evaluation, Converting the Tupoksi, and Indirect Expenditure</p>
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Analisa

<p>Berdasarkan tabulasi evaluasi bisa disimpulkan bahwa :</p>	<p>Based on tabulation of the evaluations, it is concluded that:</p>
<p>1. Sebanyak 11 peserta yang mengikuti materi Pengukuran Kinerja (BC I & II), berpendapat bahwa materi Pengukuran Kinerja merupakan informasi penting untuk diteruskan kepada rekan kerja yang tidak menghadiri Klinik Anggaran. Dari 11 peserta tersebut, sebanyak 6 peserta melakukan perubahan setelah menghadiri Klinik Anggaran I & II dan mendapatkan materi Pengukuran Kinerja. Perubahan yang dilakukan adalah mengusahakan untuk hanya menggunakan indikator input, output dan outcome dalam pengukuran kinerja sesuai rekomendasi BIGG.</p>	<p>1. 11 respondents who participated in the Performance Measurement workshop (BC I & II) thought that Performance Measurement material is important information to be disseminated to their co-workers who did not attend the clinic. From 11 respondents, 6 respondents implemented changes after attending Budget Clinic I & II especially for Performance Measurement. The changes are trying to use input, output, and outcome indicator in measuring performance as BIGG recommended.</p>
<p>2. Sebanyak 7 peserta yang mengikuti materi Benang Merah/red thread (BC I), berpendapat bahwa materi Benang Merah merupakan informasi penting untuk diteruskan kepada rekan kerja yang tidak menghadiri Klinik Anggaran. Dari ke 7 peserta tersebut, terdapat 2 peserta yang melakukan perubahan berdasar materi Klinik Anggaran. Perubahan yang dilakukan adalah mengaplikasikan pendekatan benang merah dalam penyusunan RASK.</p>	<p>2. 7 respondents attended the Red Thread (BC I) material presentation and thought that the Red Thread topic is important information that needs to be shared with their co-workers who did not attend the clinic. From 7 respondents, 2 respondents implemented changes according Budget clinic material. The changes made are trying to apply the Red Thread approach in their RASK development.</p>
<p>3. Dari 11 responden yang hadir pada BC I dan mengikuti materi Belanja Langsung dan Belanja Tidak Langsung, terdapat 5 responden yang berpendapat bahwa materi Belanja Langsung dan Belanja Tidak Langsung merupakan informasi yang penting untuk diteruskan kepada rekan kerja yang tidak menghadiri Klinik Anggaran. Namun dari 5 responden tersebut tidak ada yang melakukan perubahan berdasar materi tersebut.</p>	<p>3. 11 respondents attended BC I and the Direct & Indirect Expenditure material presentation. 5 respondents thought that the above topic is important information that needs to be shared with their co-workers who did not attend the clinic. But none of the 5 respondents applied any changes in their daily work based on that information.</p>
<p>4. Dari 7 responden yang menghadiri Klinik Anggaran III, terdapat 4 responden yang berpendapat bahwa materi Belanja Tidak Langsung merupakan informasi yang penting untuk disampaikan kepada rekan kerja yang tidak mengikuti Klinik Anggaran. Tidak terdapat perubahan yang dilakukan setelah mengikuti materi tersebut.</p>	<p>4. 7 respondents attended Budget Clinic III, 4 respondents thought that Indirect Cost is important information that needs to be shared with their co-workers who did not attend the clinic. There were no changes applied after they received the information.</p>
<p>5. Dari 12 responden yang mengikuti materi PBB Reference Manual (BC II), terdapat 2 responden yang berpendapat bahwa materi PBB Reference Manual merupakan informasi yang penting untuk disampaikan kepada rekan kerja yang tidak mengikuti Klinik Anggaran. Ke 2 responden tersebut melakukan perubahan dengan menggunakan PBB Reference Manual sebagai referensi penyusunan anggaran.</p>	<p>5. 12 respondents attended PBB Reference Manual (BC II) material presentation and 2 of them thought that PBB Reference Manual is important information that needs to be shared with their co-workers who did not attend the clinic. Both respondents made changes by using the PBB Reference Manual as a reference for developing a performance budget.</p>
<p>6. Kemudian terdapat masing-masing 1 responden yang berpendapat bahwa materi Benang Hijau (BC I) dan Belanja Tidak Langsung (BC III) merupakan informasi yang penting untuk disampaikan kepada rekan kerja yang tidak mengikuti Klinik Anggaran. Tetapi tidak terdapat perubahan yang dilakukan.</p>	<p>6. One respondent each thought that the Green Thread concept (BC I) and Indirect Cost (BC III) topics were important information that needs to be shared with their co-workers who did not attend the clinic. No changes made.</p>

Appendix B: 2005 Survey of LGs

Simpulan/Conclusion

<p>Berdasarkan analisa diatas :</p>	<p>Based on the above analysis:</p>
<ol style="list-style-type: none"> 1. Materi Pengukuran Kinerja merupakan materi yang paling dibutuhkan oleh responden. 2. Setelah mengikuti materi Pengukuran Kinerja sebagian besar responden melakukan perubahan sesuai dengan rekomendasi yang disampaikan. 	<ol style="list-style-type: none"> 1. Performance Budget material is the material most needed by respondents 2. After attending Performance Measure material presentation, most of the respondents implemet changes according BIGG recommendation.

Appendix B: 2005 Survey of LGs

Performance Reporting Survey

TABULASI EVALUASI LOKAKARYA PELAPORAN KINERJA
TABLE OF PERFORMANCE REPORTING WORKSHOP EVALUATION

Pertanyaan 8.01

What three things (information) from the performance reporting you think were most important to share with your colleagues who did not attend the workshop?

NO	MATERI		SCORE
1	Konsep Benang Merah	Red Thread concept	7
2	Model dan Teknik Penyusunan Laporan Kinerja	Model and technique to develop performance report	10
3	Perbandingan Laporan Kinerja Kota Lain	Comparing other citi's performance report	2
4	Pengukuran Kinerja	Performance measure	8
5	Reklasifikasi Belanja/Konversi Tupoksi	Reclasify expenditure/concerting TUPOKSI	8
6	Mekanisme Pertanggungjawaban Kinerja	Performance accountability mechanism	1
	Jawaban Tidak Relevan	Irrelevant answer	
	Tidak Menjawab	No opinion	-

Pertanyaan 8.02.

Based on the workshop, please identify any changes that your or your department has made in the way you prepare a performance budget

NO	PERUBAHAN		SCORE
1	Menyusun Laporan Kinerja menggunakan format BIGG	Develop Performance Report using BIGG forms	3
2	Review RENSTRA Dinas	Review work unit's Renstra	1
3	Materi Lokakarya Laporan Kinerja menjadi bahan ajar untuk Diklat Propinsi	Performance Reporting workshop material will be used as material for Province Training Center	1
4	Revisi visi – misi, menambahkan pengkodean untuk visi- misi-tujuan-sasaran-program-kegiatan	Revise vision-mission, add code for vision-mission-goals-objectives-program-activity	4
5	Melakukan pendekatan Benang Merah	Apply the Red Thread approach	1
6	Mewajibkan Dinas untuk menyusun Laporan Kinerja	Ask work units to develop performance report	2
	Jawaban Tidak Relevan/tidak jelas	Irrelevant/not clear answer	2
	Tidak Ada Jawaban	No opinion.	1

Appendix B: 2005 Survey of LGs

Associations Survey

APEKSI

Interview Questions to APEKSI to Evaluate Training Models for Final Report

Model Asosiasi	Association Model
<p>1. Sebutkan paling sedikit tiga manfaat yang diperoleh asosiasi dengan menempatkan staf-nya sebagai bagian dari kelompok penyusun materi lokakarya bersama tim BIGG?</p> <ol style="list-style-type: none"> a. Bertambahnya pengetahuan tentang Anggaran Kinerja b. Mengetahui pendekatan dan model pelatihan yang laku dijual c. Mengetahui cara mengorganisasikan pelatihan mulai dari membuat desain, menyiapkan logistik serta melaksanakan pelatihan. <p>2. Apakah asosiasi telah menyelenggarakan lokakarya dengan menggunakan materi yang dirancang/disusun dalam Model Asosiasi?</p> <ol style="list-style-type: none"> a. Ya <ul style="list-style-type: none"> - Pelatihan Teknik Prakiraan dan Peningkatan PAD diselenggarakan di Hotel Santika Jakarta pada tanggal 21 – 23 April 2003. - Pelatihan Proses Penyusunan Anggaran dan Penatausahaan Anggaran diselenggarakan di Jakarta pada tanggal 5 – 9 Oktober 2004. b. Berapa kota/kabupaten yang dilatih pada masing-masing lokakarya? <ul style="list-style-type: none"> - Pelatihan I diikuti 65 peserta dari 32 K/K - Pelatihan II diikuti oleh 10 peserta dari 9 K/K <p>3. Hambatan apa, jika ada, yang dihadapi oleh pelatih anda saat menggunakan materi pelatihan tersebut? (catatan: pertanyaan pembantu bagi pewawancara):</p> <ol style="list-style-type: none"> 1. Tidak hambatan dalam menggunakan power point dan latihan. <ul style="list-style-type: none"> • Hambatan ditemui ketika menemukan pelatih yang memahami pelatihan partisipatif atau interaktif. Sedangkan pelatih dari UGM dan UNHAS biayanya mahal dan meminta bantuan pelatih dari BIGG tidak dipenuhi. • Pada pelatihan I tidak ada kesulitan untuk menarik minat peserta menghadiri lokakarya bahkan kehadiran peserta melebihi target yang diharapkan karena besarnya minat peserta untuk mengikuti pelatihan tersebut. Namun pada pelatihan II minat peserta berkurang hal ini disebabkan pelaksanaan pelatihan bersamaan dengan Musyawarah Komisariat Wilayah APEKSI sehingga peserta lebih banyak menghadiri acara tersebut. Selain itu waktu yang tersedia untuk menyiapkan pelatihan tersebut dirasa kurang hanya 3 bulan sebelum pelaksanaan. <p>4. Bagaimana pelatih mengatasi hambatan-hambatan di atas?</p> <ul style="list-style-type: none"> - Hambatan untuk menemukan pelatih dilakukan dengan bekerja sama dengan universitas yang mau dibayar sesuai anggaran yang tersedia. - Karena menggunakan pelatih yang belum tahu tentang model pelatihan sebelumnya maka dilakukan ToT kepada pelatih dari universitas tersebut. <p>5. Apakah asosiasi atau pelatih anda memodifikasi materi pelatihan (menambah atau mengurangi materi)? Jika ya, perubahan apa yang dilakukan?</p>	<p>1. Please list at least three benefits the association obtained by having a staff member co-develop workshop materials with BIGG?</p> <ol style="list-style-type: none"> a. Improve knowledge about Performance Budget b. Understand approach and training model that can be sold c. Understand the way to organize training starting from making design, preparing logistics, and conducting training. <p>2. Has the association conducted any training workshops using the materials developed under the Association Model?</p> <ol style="list-style-type: none"> a. Yes <ul style="list-style-type: none"> - Increasing Local Own Revenue and Estimation Technique Training was held in Santika Hotel Jakarta on April 21-23, 2003 - Budget Development and Administration Training was held on October 5-9, 2004 in Jakarta b. How may local governments were trained at each workshop? <ul style="list-style-type: none"> - The first training was followed by 65 participants from 32 K/K - The second training was followed by 10 participants from 9 K/K <p>3. What difficulties, if any, did your trainers face when using the training materials? Note: prompting questions for the interviewer:</p> <ul style="list-style-type: none"> - There are no difficulties in using PowerPoint material and exercises. - The difficulty was found when the trainer meets someone who understands participative and interactive training. Meanwhile, trainers from UGM and UNHAS are expensive and when we asked BIGG to give training, BIGG could not fulfill our request. - For the first workshop, there was no difficulty to attract participants to attend the workshop, infact the participants exceeded the target. However, for the second training, the participant's interest was decreasing due to the workshop was implemented in the same with the implementation of APEKSI regional commissariat discussion. Other reason because preparation time was too short, only three months before the workshop. <p>4. How did the trainers overcome any of the above difficulties?</p> <ul style="list-style-type: none"> - In order find a suitable trainer, APEKSI worked together with university that is willing to be paid in accordance with APEKSI budget. - Since APEKSI used trainers who did not know the previous training model, APEKSI conducted ToT for the university trainers. <p>5. Did the association or your trainers modify the training materials (subtracting or adding to the materials)? If yes, what modifications were made?</p>

Appendix B: 2005 Survey of LGs

<p>- Ya, sedikit tambahan materi tentang dasar hukum dan teori peningkatan PAD.</p> <p>6. Apakah anda melakukan evaluasi lokakarya pelatihan tersebut? Jika ya, bisakah anda memberikan salinannya untuk dievaluasi oleh BIGG?</p> <p>- Ya</p>	<p>- Yes, the additional materials of the regulation and theory of Local Own Revenue</p> <p>6. Did you conduct an evaluation of the training workshop? If yes, can you provide copies for BIGG to review?</p> <p>- Yes</p>
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Appendix B: 2005 Survey of LGs

APKASI

Interview Questions to APKASI to Evaluate Training Models for Final Report

Model Asosiasi	Association Model
<ol style="list-style-type: none"> 1. Sebutkan paling sedikit tiga manfaat yang diperoleh asosiasi dengan menempatkan stafnya sebagai bagian dari kelompok penyusun materi lokakarya bersama tim BIGG? <ol style="list-style-type: none"> a. Menerapkan Anggaran Kinerja untuk APKASI. b. Mampu membuat desain suatu pelatihan mulai dari menyiapkan materi sampai dengan menentukan metodenya. c. Mampu memberikan inspirasi bagi seluruh staf APKASI yang menyiapkan suatu kegiatan dengan membagikan pengalaman tentang Anggaran Kinerja dan cara mengorganisasikan suatu pelatihan. 2. Apakah asosiasi telah menyelenggarakan lokakarya dengan menggunakan materi yang dirancang/disusun dalam Model Asosiasi? <ol style="list-style-type: none"> c. Belum 3. Hambatan apa, jika ada, yang dihadapi oleh pelatih anda saat menggunakan materi pelatihan tersebut? <ul style="list-style-type: none"> - Karena belum melaksanakan sehingga belum diketahui hambatan dalam menggunakan materi. - Namun hambatan yang dihadapi yang menyebabkan belum dilaksanakannya pelatihan model asosiasi adalah: <ol style="list-style-type: none"> a. Dengan menerapkan metode yang digunakan BIGG dan dengan cara pelaksanaan pelatihan seperti yang dilakukan oleh BIGG (datang ke daerah) maka diperlukan banyak fasilitator. Kendala ditemui ketika mencari fasilitator sesuai yang dibutuhkan baik dari segi jumlahnya, ketersediaan waktu dan kemampuan memfasilitasi secara interaktif. b. Bila akan melibatkan fasilitator dari DepKeu terkendala oleh tidak banyaknya waktu yang dimiliki oleh pelatih dari Depkeu. c. Bila melibatkan fasilitator dari UGM dan UNHAS terkendala oleh mahalnnya honor yang diminta karena mengikuti rate dari BIGG. d. Waktu terfokus untuk menyiapkan Musyawarah Nasional. 4. Bagaimana pelatih mengatasi hambatan-hambatan di atas? <ul style="list-style-type: none"> - Melakukan kerjasama dengan lembaga lain misalnya EXIST - Berupaya melakukan lobi dengan universitas khususnya dengan UGM - Merubah rencana pelaksanaan, tidak dilakukan per daerah tetapi dilaksanakan di Jakarta sebagai ujicoba. Kalau banyak peminatnya baru diperluas untuk dilaksanakan di masing-masing daerah. 5. Apakah asosiasi atau pelatih anda memodifikasi materi pelatihan (menambah atau mengurangi materi)? Jika ya, perubahan apa yang dilakukan? <i>Tidak ada jawaban karena belum melaksanakan</i> 6. Apakah anda melakukan evaluasi lokakarya pelatihan tersebut? Jika ya, bisakah anda memberikan salinannya untuk dievaluasi oleh BIGG? <i>Tidak ada jawaban karena belum melaksanakan</i> 	<ol style="list-style-type: none"> 1. Please list at least three benefits the association obtained by having a staff member co-develop workshop materials with BIGG? <ol style="list-style-type: none"> a. Implementing Performance Budget for APKASI b. Able to design a training model starting from preparing material until defining the method will be used c. Inspire all APKASI staff who involve in organizing an event by sharing the experience about Performance Budget and how to organize a training. 2. Has the association conducted any training workshops using the materials developed under the Association Model? <ul style="list-style-type: none"> - Not Yet 3. What difficulties, if any, did your trainers face when using the training materials? (Note: prompting questions for the interviewer: <ul style="list-style-type: none"> - Since we haven't implemented the workshop, so we didn't know the difficulties in using the materials. - However, the difficulties to conduct the workshop are: <ol style="list-style-type: none"> a. APKASI wants to implement the BIGG training method where (in K/K) but it would need many facilitators. It is difficult to find several facilitators who are able and have time to conduct interactive training. b. If APEKSI wants to use facilitators from MoF, they usually do not have enough time to give training. c. If APEKSI wants to use facilitators either from UGM or UNHAS, their honorarium is too expensive since they want to use BIGG rate. d. APEKSI focuses to prepare National Conference. 4. How did the trainers overcome any of the above difficulties? <ul style="list-style-type: none"> - Working together with other institutions as EXIST - Lobbying the university especially UGM - Changing the implementation plan. It is not conducted per region, but the workshop is conducted in Jakarta. If they are a lot of requests and participants, then, APAKSI would like to hold the same workshop in region. 5. Did the association or your trainers modify the training materials (subtracting or adding to the materials)? If yes, what modifications were made? <i>- No answer since they haven't conducted the workshop</i> 6. Did you conduct an evaluation of the training workshop? If yes, can you provide copies for BIGG to review? <i>- No answer since they haven't conducted the workshop</i>

Appendix B: 2005 Survey of LGs

Province Survey

		Summary of Responses
5.01	Berapa K/K di propinsi anda yang telah dilatih Diklat Propinsi anda dengan menggunakan materi BIGG? – periksa laporan terlebih dahulu - 20 pemda	How many LGs in your province did your provincial training dept train using BIGG’s materials? – check reports first - 20 LGUs
5.02	Perkiraan jumlah peserta yang telah dilatih. - 1262 peserta yang kami tahu pasti 439 diantaranya berasal dari K/K. Diklat Jawa Timur telah memberikan pelatih di 8 pemda dan 1 Propinsi dengan peserta 823 orang. Sayangnya kami tidak punya data berapa orang diantaranya yang berasal dari K/K.	Approximate number of participants trained. - 1262 participants, which we know for sure that 439 were from LGs. Since East Java trained at 8 LGs and 1 province with 823 participants, Unfortunately we do not know how many of these were LGs.
	Nama Propinsi : South Sulawesi	Name of province: South Sulawesi
5.01	Berapa K/K di propinsi anda yang telah dilatih Diklat Propinsi anda dengan menggunakan materi BIGG? – periksa laporan dulu - 15 Kota dan Kabupaten	How many LGs in your province did your provincial training dept train using BIGG’s materials? – check reports first - 15 LGs
5.02	Perkiraan jumlah peserta yang telah dilatih. - 259 orang	Approximate number of participants trained. - 259 participants
	Nama Propinsi : Jawa Barat	Name of province : West Java
5.01	Berapa K/K di propinsi anda yang telah dilatih Diklat Propinsi anda dengan menggunakan materi BIGG? – periksa laporan dulu - 7 Kota dan Kabupaten	How many LGs in your province did your provincial training dept train using BIGG’s materials? – check reports first - 7 LGs
5.02	Perkiraan jumlah peserta yang telah dilatih. - 180 orang	Approximate number of participants trained. - 180 participants
	Nama Propinsi : Jawa Timur	Name of province : East Java
5.01	Berapa K/K di propinsi anda yang telah dilatih Diklat Propinsi anda dengan menggunakan materi BIGG? – periksa laporan dulu - 8 Kota dan Kabupaten - 1 Propinsi	How many LGs in your province did your provincial training dept train using BIGG’s materials? – check reports first - 8 LGs - 1 Province
5.02	Perkiraan jumlah peserta yang telah dilatih. - 823 orang	Approximate number of participants trained. - 823 participants - 552 participants in 8 kota/kabupaten - 271 participants in 1 province
	Nama Propinsi : Kalimantan Timur No report	Name of province : East Kalimantan No report

APPENDIX C

YEAR 3 AND YEAR 4 LOCAL GOVERNMENT ASSESSMENT REPORT

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Pati, Central Java	Year 2 and 3
Bupati: Tasiman	
In 2003 Pati was one of the hub cities in our Year 3 program and provided assistance to its two satellites, Kabupaten Kudus and Kabupaten Sragen in Central Java. The technical team showed strong commitment, especially the Bappeda, in the implementation of the budgeting process and improving local financial management. A participatory needs assessment was conducted by Pati in order to actively communicate with legislative members and citizens to provide information and to involve them in the budget development, implementation, and accountability process.	
Team Leader: Budi Raharjo	Local Coordinator: Joko Siswanto
City of Samarinda, East Kalimantan	Year 2 and 3
Mayor: Achmad Amins	
Kota Samarinda gave strong commitment, especially from the Mayor, Regional Secretary, local staff, and legislative members in the performance-based budget implementation. As a hub city in year 3, Samarinda also improved local financial practices such as the accounting system, new financial recording practices, local financial computerization. Also, the government was more focused on serving the public by <u>not</u> providing any unnecessary honorarium for their budget activities.	
Team Leader: Purwida LH	Local Coordinator: Rusmadi W
Kabupaten Sukoharjo, Central Java	Year 2, 3, and 4
Bupati: Bambang Riyanto	
Bambang Riyanto, Bupati of Sukoharjo, has consistently shown his strong commitment to the BIGG program. In 2003, Sukoharjo was appointed as a hub city for two satellites, Kabupaten Boyolali and Klaten; and also served as a hub city for Kabupaten Purworejo, Kebumen, and Probolinggo in 2004. Supported by the Technical Team and inti staff to assist kabupaten satellites, Sukoharjo has established itself as a city with excellent skills in the implementation of performance-based budgets. Another strength is the kabupaten's ability to implement a consistent planning system by tying local government vision and missions with the work units' mission, goals, and objectives, This consistency extends into the programs and activities. During this past year, Sukoharjo has also participated in the Profesi program by preparing the 2005 budget without the normal inclusion of honorarium and moving these budget elements to a local allowance to all local government personnel using a specific formula.	
Team Leader: Budi Raharjo	Local Coordinator: Andi Dwi Bayu

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Kebumen, Central Java

Year 4

Bupati: Rustriningsih

The Bupati's commitment to the improvement of budgeting and other local financial management processes is very important and well known, especially to motivate her staff to attend PBB training and to maintain good relations with legislative members in the budget process. Kebumen advanced budget concepts beyond the existing regulation (Kepmendagri 29/2002) by accepting BIGG/ICMA's recommendations given during the budget training and on-site technical assistance. Results from this training and technical assistance was also brought to the attention of the other work units through internal training, so all staff were able to understand and familiarize themselves with performance-based budget concepts and practices. Kebumen has done an excellent job of involving its citizens and informing them of the budget development process. Citizens were asked for input before the local budget was adopted by the DPRD. This kind of information is broadcasted on local television regularly. The budget calendar and PIIP were prepared, not only to fulfill their obligation to BIGG/ICMA, but also to strengthen their process of informing citizens.

Team Leader: Budi Raharjo

Local Coordinator: M. Arief

Kabupaten Gowa, South Sulawesi

Year 1, 2, and 3

Bupati: Hasbullah Djabar

Kabupaten Gowa was appointed as a hub city in 2003 because of its high level of commitment and achievement in the BIGG program the previous year (2002). Bupati Hasbullah Djabar showed support by appointing two local staff to be involved in delivering training and to assist performance-based budget implementation in the two satellites. Gowa also passed a local regulation concerning participatory planning to implement proper community involvement and information programs. This Kabupaten went beyond the normal program requirements by implementing an accounting system to achieve optimal results. Gowa conducts public budget hearings before the budget is adopted and tries to accommodate community input.

Team Leader: Purwida LH

Local Coordinator: Izmira AM

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Solok, West Sumatera	Year 4
Bupati: H. Gamawan	
Joining the BIGG/ICMA program only in year 4 did not make Kabupaten Solok behind in the process of improving their local financial management. Based on strong community participation and an anti-corruption attitude, the Bupati and other local government leaders and local staff have made it possible for Kabupaten Solok to catch up on performance-based budget implementation. The Bupati has consistently worked towards eliminating all sources of corruption and has supported the elimination of honorariums as compensation. The strong support by the Bupati has made the process of implementing performance-based budgets much easier in Kabupaten Solok. Very good relations between the executive and legislative has made Kabupaten Solok one of the outstanding local governments in the implementation of performance-based budgeting and other improvements to financial management.	
Team Leader: Hernowo DM	Local Coordinator: Rizki Suryanto
Kabupaten Probolinggo, East Java	Year 4
Bupati: Hasan Aminudin	
Bupati of Probolinggo, Hasan Aminudin, gave sufficient commitment to the BIGG/ICMA program. This attitude has been actively followed up by the regional secretary, his staff, and also the local legislative members in the implementation of performance-based budgeting and other improvements to local financial management processes. The technical team has actively provided training to local staff to disseminate BIGG/ICMA training materials. As the only local government which received four USAID aid programs in 2004 (BIGG, Perform, MBW, and MSH), Probolinggo has tried to optimally utilize this rare opportunity. Probolinggo has made a strong effort to integrate planning and budgeting, especially in relation to the public health and education sectors.	
Team Leader: Budi Raharjo	Local Coordinator: Joko Siswanto
Kota Bukittinggi, West Sumatera	Year 1 to 4
Mayor: H. Djufri	
Bukittinggi showed strong commitment to the BIGG/ICMA program since they first joined the BIGG program in 2001. This commitment is evident from all support required; mayor, legislature, technical team, and focus area work units. By being actively involved in the BIGG/ICMA program, Bukittinggi took full advantage of the opportunities offered in this program. Bukittinggi's willingness to implement performance-based budgets was initially based only on Government Regulation 105 and a Local Regulation regarding Financial Management (before Kepmen 29/2002 was issued). However, they were one of a few who succeeded in applying performance-based in the initial year of the program. Their success made Bukittinggi a destination for other cities to visit them and view first hand how they applied performance-based budgeting. Supported by strong mid-level management, Bukittinggi made some breakthroughs in budgeting and local financial management such as accounting, restructuring local staff income through the Profesi program, etc. These successes have made Bukittinggi remain as a destination city for comparative studies on budget management and local government financial management.	
Team Leader: Hernowo DM	Local Coordinator: Melwizardi

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Sragen, Central Java	Year 3
Bupati: Untung Wiyono	
<p>The former head of BPKD became the regional secretary of Sragen and has acted as the main promoter of performance-based budget implementation, in addition to the positive commitment from the Bupati and local legislature. Good working relations with the local legislature has allowed Sragen to smoothly implement performance-based budgets through the process of their staff participating in the BIGG training, along with the technical assistance provided by BIGG/ICMA. The technical team, supported by the local legislature, disseminated performance-based budget concepts to all work units. Public hearings were also held, although the participation in these hearings was limited to stakeholders. Sragen has been implementing performance-based budgets based on existing laws and regulations, but they made some changes in the planning documents to better support the budgeting process.</p>	
Team Leader: Budi Raharjo	Local Coordinator: Ahmad Choiri
Kabupaten Serang, Banten	Year 3
Bupati: H. Bunyamin	
<p>Strong commitment has been shown by the regional secretary and local technical team to improve their capacity in local government financial management, especially in budgeting. Changes which have been undertaken include revising the Renstra, reorganizing local finance institutions such as the BPKD, and training on budgeting. The local legislature has also shown a positive commitment to participating in training, document review, executive budget process review, and community needs assessments. Serang also made a breakthrough to implement performance-based budgets not only based on Kepmen 29, but to also accommodate BIGG input and recommendations such as improving budget structure, performance indicators, etc.</p>	
Team Leader: Hernowo DM	Local Coordinator: Sigit Purwanto
Kabupaten Boyolali, Central Java	Year 3
Bupati: Djaka Srijanta	
<p>The Bupati and his staff have given their commitment to improvements in budgeting and financial management technical assistance offered by BIGG/ICMA, especially in the implementation of performance-based budgets. Along with a positive relationship with the DPRD, basic knowledge on planning systems, and backed up by local regulations, Boyolali has been able to implement the concepts with the technical assistance and training provided by BIGG/ICMA. The technical team actively disseminated their knowledge consistently to all work units. Boyolali is planning to revise their local government and work unit strategic plan (Renstra) to become a more participative and measurable strategy to support a better local government financial management.</p>	
Team Leader: Budi Raharjo	Local Coordinator: M. Arief

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Kutai Timur, East Kalimantan	Year 3
Bupati: Machyudin	
<p>When the BIGG program started in Kutai Timur, Machyudin, had just been appointed, and he gave a very positive commitment to performance-based budget implementation. Supported by the regional secretary, who has sufficient knowledge on performance-based budgets, the technical team actively provided training and guidance to all work units in performance budget development. This process was also supported by a legislative budget committee where a few of its members were able to make the DPRD review process run smoothly. Public dissemination of the budget has already been carried out – though limited to one way communication through a local newspaper. Extensive travel of several local government officials prevented a more rapid implementation of the budgeting process. In spite of difficulties this presented, the program deliverables were still prepared according to the prescribed times, according to the MOU..</p>	
Team Leader: Purwida LH	Local Coordinator: Jumardin
City of Bogor, West Java	Year 2 and 3
Mayor: HR. Iswara Natanegara	
<p>Kota Bogor started the partnership with BIGG/ICMA in 2002 and continued through 2003. They have been actively involved since the beginning when the mayor and all his staff gave their strong commitment to this partnership. Bogor prepared all necessary requirements and efforts to implement performance budget such as: reviewing the Renstra, organizational structure & TUPOKSI, and disseminating BIGG/ICMA training material to all staff from the highest rank down to villages and technical unit levels. They showed their keen interest by making a comparative study to Bukittinggi to learn about policy and operating best practices on performance-based budget implementation. The technical team played an active role in performance-based budget implementation. In 2003 Kota Bogor was appointed as a hub city for Kota Tangerang and Kabupaten Serang. The Inti staff were also actively involved in providing the training and sharing their experiences with their satellites.</p>	
Team Leader: Hernowo DM	Local Coordinator: N. Heru Setianto
City of Balikpapan, East Kalimantan	Year 2 and 4
Mayor: Imdaad Hamid	
<p>Kota Balikpapan was selected as a hub city in East Kalimantan Province in 2004 because of Balikpapan's consistent implementation of performance-based budgeting even though they were not involved with BIGG/ICMA in the third year. The DPRD were quite pro-active in reminding the Mayor and his staff to maintain their consistency in financial management and performance budgeting. Transparency is a very dominant factor in Balikpapan. It is shown by publishing the AKU (General Policy & Direction), local budget and local budget draft in local newspapers and on television. Balikpapan also implemented performance reporting as recommended by BIGG/ICMA - supported by the implementation of a double entry accounting system. With the newly elected DPRD, the administrative group of Balikpapan tries to maintain a positive working relationship between them, which is a major improvement from the relationship with the previous DPRD.</p>	
Team Leader: Purwida LH	Local Coordinator: Rusmadi W

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Sidrap, South Sulawesi	Year 3
Bupati: Andi Rangong	
Sidrap was very motivated to implement a good performance-based budget. This was demonstrated by the strong enthusiasm of the Bupati and DPRD in their attempt to make Sidrap the best local government in South Sulawesi for the implementation of performance-based budgeting. Before joining the BIGG/ICMA program, Sidrap was assisted by CLGI and BPKP in training and preparing performance-based budgets. With BIGG/ICMA, Sidrap tried to consistently implement the 12 steps of performance budgeting and to disseminate the 12 steps training to all local staff. Unfortunately, this effort could not be kept up by mid-level and low level positions for lack of qualified human resources. To overcome these weaknesses, Sidrap maintained good communication with BIGG/ICMA on several issues and conducted comparative studies to Kabupaten Sleman and Kota Bogor to learn from their best practices.	
Team Leader: Purwida LH	Local Coordinator: M. Khaedar
Kabupaten Tanah Datar, West Sumatera	Year 3
Bupati: Masriadi Martunus	
The Bupati's commitment was very important in the progress made in improving financial management and local budgeting. Supported by the regional secretary, Kabupaten Tanah Datar has implemented rather drastic changes in its budgeting system by implementing performance-based budgets according to the required steps. Good and smooth relationships between executive and legislative also made Tanah Datar able to make several breakthroughs which resulted in a better implementation of local government budgeting and financial management.	
Team Leader: Hernowo DM	Local Coordinator: Resti Fevria
City of Bontang, East Kalimantan	Year 3
Mayor: Sofyan Hasdam	
Strong commitment was given by the regional secretary in financial management development and budgeting, but the local legislative was not too supportive and only agreeing with what the executive proposed instead of being an active participant. With little resistance from the Bappeda and Finance Units, performance budget continued to be disseminated to all work units. The competitive climate among local governments in East Kalimantan forced Kota Bontang to try to be a better city than Kota Samarinda – the first LG to implement performance budgeting with BIGG/ICMA's assistance. Bontang had already implemented the double entry accounting system to support their reporting system.	
Team Leader: Purwida LH	Local Coordinator: Fachrurozi

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Takalar, South Sulawesi	Year 1, 2, and 4
Bupati: Ibrahim Rewa	
<p>Kabupaten Takalar, under Bupati Ibrahim Rewa's administration, had given strong commitment to the BIGG/ICMA program. Takalar was selected to be a hub city in 2004 to lead two neighboring satellite local governments after its absence from the BIGG program in 2003. The absence did not mean that Takalar stopped their implementation of performance-based budgets. In addition to carrying out performance-based budgeting, Takalar has implemented a double entry accounting system to support its financial reporting system. By implementing E-government, Takalar also provides continuous information regarding its local budget such as the Budget Calendar, Public Involvement & Information Plan, AKU, and local budget draft on the website developed by the local government and local newspapers. Beside assigning 2 local staff to deliver training and technical assistance to satellites, Takalar also restructured local staff income through the implementation of the BIGG/ICMA sponsored PROFESI program.</p>	
Team Leader: Rudi Triyana	Local Coordinator: Izmira AM

City of Tarakan, East Kalimantan	Year 4
Mayor: Jusuf SK	
<p>Despite his busy schedule, Mayor of Tarakan – Jusuf SK gave his commitment to the BIGG/ICMA program and he gave full authority to the regional secretary to make this program a success. Under the regional secretary, the technical team carried out their tasks and actively participated in training and technical assistance provided, and then disseminated the training materials to the other work units. DPRD support was quite adequate, as demonstrated by several budget documents already being ratified as local regulations such as the Local Finance Management Guide for performance budget implementation reference. Budget clinic concepts were also carried out sufficiently even though Tarakan has not yet made any additional breakthroughs in its budget process. The Education Department, as the focus area selected implemented the budgeting process, implemented performance-based budgeting according to BIGG recommendations by adding program & activity code and developed measurable performance indicators. Community needs assessments and Public Hearings were conducted only as a formality and only used one-way communication. Just like other local governments in East Kalimantan, the frequent travel of local government officials impeded the budget process.</p>	
Team Leader: Purwida LH	Local Coordinator: Teguh Widodo

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Pangkep, South Sulawesi	Year 3
Bupati: A Gaffar Patappe	
<p>The Assistant III of Bupati of Pangkep, Adil Badar, was the key person in performance-based budget implementation in Pangkep. Together with the established Technical Team, Pangkep participated in training and technical assistance delivered by the team leader and local coordinator to prepare and develop performance-based budgets. The technical team also conducted dissemination of training results to all work units. Legislative budget committee also gave positive support by reviewing budget documents needed in the budgeting process. The focus area selected, Health Department, implemented the recommendations given and disseminated them to all local clinics. Up until now Pangkep is still in the developing stage of using performance-based budget in one department internally; and have not yet disseminated it to the other work units. The Budget Calendar, Public Involvement & Participation Plan, and Budget Hearing have not yet been implemented.</p>	
Team Leader: Purwida LH	Local Coordinator: Ismayanita
City of Pariaman, West Sumatera	Year 4
Mayor: Nasri Nasar	
<p>The city of Pariaman was established from part of Kabupaten Padang only two years ago. Thus, they are still busy with their internal affairs. In spite of being a very new local government, they have shown strong commitment in joining the BIGG/ICMA program. The low level of their human resources has made it necessary for their staff to work very hard to implement the performance-based budgets. Dissemination of training materials and technical assistance were conducted by several capable staff assisted by the Team Leader and Local Coordinator. Currently, Kota Pariaman and the local government legislature are preparing a local regulation to strengthen their budgeting process such as developing work unit Renstra, review Tupoksi, etc.</p>	
Team Leader: Hernowo DM	Local Coordinator: Resti Fevria
Kabupaten Klaten, Central Java	Year 3
Bupati: Haryanto Wibowo	
<p>The regional secretary has shown a strong commitment to performance-based budget development and implementation in Klaten. Along with the Technical team and Health Department as the focus area, the Regional Secretary attended all training and technical assistance delivered and was also involved in disseminating that information to all work units. Klaten tried to implement all steps recommended in the training materials. Klaten's DPRD also showed their commitment. In spite of some friction with the Bupati that momentarily halted the implementation of performance-based budget development, they finally managed to implement city-wide performance budget according to Kepmendagri 29/2002.</p>	
Team Leader: Budi Raharjo	Local Coordinator: Mutmainah M

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Purworejo, Central Java	Year 4
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Bupati: Marsaid

Although Purworejo had already implemented performance-based budgets according to Kepmendagri 29/2002 in 2003, the Bupati and Head of DPRD still showed their enthusiasm and strong commitment to the BIGG/ICMA program. Supported by the regional secretary and his staff. Purworejo tried their best to implement the budget process according to the 12 steps of budgeting delivered in training, but they kept the existing law and regulation as their reference. They are still hesitate to implement internal improvements to make their budget system better because of concerns it may not be in line with national policy. They are also hesitant to publish their budget calendar and community involvement plan openly to the public.

Team Leader: Budi Raharjo

Local Coordinator: Mutmainah M

Kabupaten Bantaeng, South Sulawesi	Year 4
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Bupati: Azikin Soelthan

Based on former participation with BIGG/ICMA in the Resources City program, the Bupati of Bantaeng gave his commitment to join the BIGG/ICMA program. Led by a woman as head of DPRD, Bantaeng implemented all performance budgeting steps supported by sufficient capacity of the technical team. The DPRD sent its members to performance-based budget training and supported the budgeting process conducted by the executive. Since Bantaeng had already applied Kepmendagri 29/2002, they felt it was not necessary to disseminate the BIGG training and technical assistance to other work units since they thought they already understood the performance budget process. Bantaeng only focused their efforts on the focus unit which applied the “red thread” concept in its budgeting process.

Team Leader: Rudi Triyana

Local Coordinator: Ismayanita R

Kabupaten Jeneponto, South Sulawesi	Year 4
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Bupati: Hp. Radja Milo

Having limited human resources, Jeneponto welcomed the BIGG/ICMA performance-based budgeting technical assistance program. Under the leadership of the Bappeda, the local technical team was able to absorb the training and technical assistance provided by BIGG/ICMA. Because of financial constraints, Jeneponto only gave a general introduction to the performance-based budgeting process to work units to be fully implemented in FY 2005. The legislature also showed positive support by participating in the training program. Publication of the budget, community need assessments, and public hearing were not optimally implemented because of a limited budget and a low level of human resources.

Team Leader: Rudi Triyana

Local Coordinator: Nurul Insani

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

City of Solok, West Sumatera	Year 3
Mayor: Yumler Lahar	
The regional secretary, as a dominant figure in Solok, gave his full commitment to the BIGG/ICMA program – as opposed to the local government legislature which showed very little commitment to the BIGG/ICMA program. Several performance budgeting processes faced some barriers in the DPRD. Although Kota Solok was finally able to implement city-wide performance budgeting for FY 2004, the technical team led by the Bappeda did not show a good performance because the team members showed a lack of enthusiasm. Since the Kepmendagri mandated all local government to implement performance budgeting, Solok finally utilized BIGG/ICMA technical assistance given by the Team Leader and LC. Solok did not hold any public hearings or publish its budget calendar to the public, they were distributed for internal use only.	
Team Leader: Hernowo DM	Local Coordinator: Rizki Suryanto
Kabupaten Manokwari, West Irian Jaya	Year 3 and 4
Bupati: Dominggus Mandacan	
When they first joined the BIGG/ICMA program, Manokwari’s Bupati, Technical Team, and local legislative showed little commitment to training or technical assistance provided by BIGG/ICMA. In Year 3 Manokwari had not yet achieved a city-wide performance budget. Its newly acquired role as the capital of the new West Irian Jaya province required them to concentrate on the administration system rather than BIGG/ICMA program. In their second year in the program, Manokwari started to change by giving more attention to performance-based budget implementation. This is shown by their making a comparative study in Kota Bukittinggi. The positive changes were initiated by Head of Bappeda and Head of Manokwari Legislative Council who pledged that Manokwari will implement a proper performance-based budget in their second year in the BIGG/ICMA program.	
Team Leader: Arham Rauf	Local Coordinator: Tajudin
Kabupaten Penajam Paser Utara, East Kalimantan	Year 4
Bupati: Yusron	
Kabupaten Penajam was formerly part of Kota Balikpapan up to 2002. Even though they had already implemented performance-based budgets in 2003, they still showed their high level of enthusiasm to improve their budget process with BIGG/ICMA assistance. Unfortunately, the local legislature is not too eager to be involved in this partnership. There is still no local regulation for a Local Finance Management Guide that can be used as reference to move from the old budget to new performance-based budgets. The mechanism and procedures still use the old systems which obviously prevents the performance-based budget development and implementation process. There is also no dissemination conducted to inform other work units about the training and technical assistance materials which were provided by the Team Leader and Local Coordinator, The information is limited to local government staff who attended BIGG/ICMA training. Budget Calendar and Public Involvement and Information Plan were made only to fulfill the requirement in the MoU, not published for the public.	
Team Leader: Purwida LH	Local Coordinator: Fachrurozi

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Fakfak, West Irian Jaya	Year 3 and 4
Bupati: Wahidin Puarada	
Bupati of Fakfak, Wahidin Puarada, gave his strong commitment to joining the BIGG/ICMA program. He put a lot of trust in BIGG/ICMA to develop its local financial system. Fakfak had already tried to apply performance budget based on Kepmendagri 29/2002. After joining the BIGG/ICMA program the discovered the training and technical assistance was very helpful in gaining more applicable and logical knowledge on performance-based budgets. Using their village level planning, the implementation of performance-based budget in Fakfak stresses community involvement and the accountability & transparency of its budget implementation.	
Team Leader: Sigit Purwanto	Local Coordinator: Yance Lossu
Kabupaten Sinjai, South Sulawesi	Year 4
Bupati: Andi Rudiyanto Asapa	
The Bupati showed strong commitment by actively being involved in the BIGG training. The regional secretary also gave his positive support, but was not backed up very well by the technical team.. Dissemination was not conducted by technical team except for the budget instruction information. Sinjai concentrated on the work unit focus area, Health Department, which sufficiently applied the training and technical assistance provided by the Team Leader and Local Coordinator. Sinjai has not yet held Public Hearings and still conducted need community assessment based on the old system where the community aspirations were not optimally collected.	
Team Leader: Rudi Triyana	Local Coordinator: Arti Manikam
Kabupaten Kaimana, West Irian Jaya	Year 4
Bupati: Hasan Achmad	
\As formerly part of Kabupaten Fakfak, Kabupaten Kaimana started the BIGG/ICMA program as they began their new administration in 2004. Sufficient commitment to the BIGG/ICMA program was shown by the Bupati and his staff. Based on Fak-fak's experience and with very limited human resources, Kaimana tried to establish a proper planning system to support performance budget implementation. The Technical team, assisted by the Team Leader and Local Coordinator, disseminated performance-based budget concepts to all work units.	
Team Leader: Sigit Purwanto	Local Coordinator: M. Wahyu

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Kudus, Central Java	Year 3
Bupati: Muhammad Tamzil	
<p>The Bappeda head had an active role instead of the Bupati in performance-based budget development and implementation in Kudus. Together with the technical team and Health Department as the focus area, they disseminated performance-based budget development process to all work units. Kudus tried to implement all steps recommended in performance budget training. But due to the lack of the Bupati's commitment, and passive reaction of the local legislative members, the results were that Kudus only implemented the standard Kepmen 29/2002 performance budget. At the moment, Kudus is developing planning documents (similar to work unit Renstra) to support improved budget implementation while waiting for more applicable budget development regulations from the Central Government.</p>	
Team Leader: Budi Raharjo	Local Coordinator: Bonnix
Kabupaten Pasaman, West Sumatera	Year 4
Bupati: Baharuddin	
<p>Kabupaten Pasaman is currently undergoing a separation process to become West and East Pasaman, so it can not focus on the performance-based budget implementation program. This lack of focus is exacerbated by the fact that the regional secretary was also the main candidate to be Bupati of West Pasaman. Even though he had already given his commitment to implementing the BIGG/ICMA program, he was not focusing on the task. Meanwhile the current Bupati concentrated more on his own candidacy to be Bupati of East Pasaman. During this transition period, the technical team and related staff still manage to participate in training and technical assistance provided by BIGG/ICMA and also disseminated training material to all work units' echelon 2 and 3. Positive support was also shown by the Head of DPRD to assist the budget process by giving recommendations and pressure to the executive to consistently implement budget process.</p>	
Team Leader: Hernowo DM	Local Coordinator: Ahmad Choiri
Kabupaten Sorong, West Irian Jaya	Year 3 and 4
Bupati: John P Wanane	
<p>When first joining the BIGG/ICMA program, Kabupetan Sorong showed its strong commitment and enthusiasm. This was shown by open and regular communication to local officials. Training participants also exceeded the expected numbers. The focus area showed its commitment by submitting the required deliverables. Training provided to Sorong local legislative members gave them more understanding on budgeting processes and local financial management issues. Internal issues related to the utilization of budget sources and not being accountable by the bupati was an overriding concern making the budget process in Kabupaten Sorong very much neglected.</p>	
Team Leader: Arham Rauf	Local Coordinator: Gritje Korobi

Appendix C: Year 3 and Year 4 Local Government Assessment Summaries

Kabupaten Berau, East Kalimantan	Year 4
Bupati: Masdjuni	
<p>The Regional Secretary of Berau showed a positive commitment in performance-based budget development, but this spirit was not supported by the technical team. The Bappeda and Finance Unit showed their resistance in applying new concepts even though these concepts had been clearly mandated in Kepmendagri 20/2002. Berau has also not yet prepared a proper foundation to implement performance budget by developing Local Financial Management Principles. This has caused many conflicting issues with existing local regulation. Berau local legislature had enough interest in performance budget concepts, but still remain passive and can not put any pressure on the executive to at least give some attention to the performance-based budget system. As a result, the technical team and focus area can not work properly to implement it. Deliverables required in the MoU were only delivered as a formality.</p>	
Team Leader: Purwida LH	Local Coordinator: Jumardin

Kota Tangerang, Banten	Year 3
Mayor: M. Thamrin	
<p>Kota Tangerang did not show positive commitment to the BIGG/ICMA program since they were busy with their internal problems related to newly established Province of Banten where Kota Tangerang is part of this new province. Tangerang had received training on performance budgets from Gajah Mada University, but in reality they still did not fully understand performance-based budget concepts. They only changed the old format into the new budget format. Lack of involvement from the regional head and local legislature in training and technical assistance made Kota Tangerang a non-cooperative local government in improving its financial management systems. As a focus area selected, Health Department staff showed very little enthusiasm, especially in implementing additional program and activity code structure and setting measurable performance indicators.</p>	
Team Leader: Hernowo DM	Local Coordinator: Henri Satrio

APPENDIX D

FINAL M&E WORK PLAN MATRIX

Appendix D: Final Monitoring and Evaluation Work Plan Matrix

	2004												2005		
	Q14 Jan-Mar			Q15 Apr-Jun			Q16 Jul-Sep			Q17 Oct - Dec			Q18 Jan-Feb		
	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var

[Targets are cumulative]

Summary of Critical Activities for the Task Order and Papua

Task Order																	
A	Total Training Days (person training days)	24	5246	5385	103%	7034	6666	95%	8051	8999	112%	8843	9225	104%	9104	###	101%
B	Increase local government training pool (persons)		71	77	108%	71	77	108%	71	77	108%	71	77	108%	71	71	100%
C	PBB reference manual		1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
D	Local government consulting manual		1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
E	Final budget calendars submitted - Y4								16	16	100%	16	16	100%	16	16	100%
F	Final budget instructions submitted - Y4								16	5	31%	16	16	100%	16	16	100%
G	Final citizen participation and information plans submitted - Y4											16	16	100%	16	16	100%
H	Final performance-based budgets submitted - Y4											16	14	88%	16	14	88%
I	Editions of BIGG Picture completed		27	27	100%	27	28	104%	29	29	100%	30	31	103%	31	31	100%
Papua																	
J	Total Training Days (person training days)	10	596	519	87%	752	851	113%	884	986	112%	968	1062	110%	1004	###	106%
K	Final budget calendars submitted - Y4								3	3	100%	3	3	100%	3	3	100%
L	Final budget instructions submitted - Y4								3	3	100%	3	3	100%	3	3	100%
M	Final citizen participation and information plans submitted - Y4											3	3	100%	3	3	100%
N	Final performance-based budgets submitted - Y4											3	3	100%	3	3	100%
Notes:	The Total Training Days summarizes all workshops delivered including additional activities that were not included in the work plan. In the following table please note that some of these workshops far exceeded our targets while others did not meet the targets. When targets were exceeded, it was primarily because more attendees than planned showed up and we do not want to turn people away. In cases where targets were not met, it was usually due to various conflicts the participants faced with other responsibilities so that they were unable to attend as planned.																

Monitoring and Evaluation Matrix for Task Order

Program	Establish a cadre of local government consultants with a wide range of knowledge and skills to develop responsive, informed local government decision makers.																
1.01	ToR 24 - Increase the LGCP from 45 to 71 persons by January 31, 2005. (persons)		71	77	108%	71	77	108%	71	71	100%	71	71	100%	71	71	100%
1.02	ToR 25 - Increase the number of local governmental or provincial staff who can deliver the BIGG Training Series ABC on PBB from 30 to 134 persons by January 31, 2005. (persons)		134	133	99%	134	134	100%	134	134	100%	134	134	100%	134	134	100%
1.03	ToR 18 - Establish MoUs with universities involved in P2P training by June 1, 2003. (MOU)		2	2	100%	2	2	100%	2	2	100%	2	2	100%	2	2	100%
1.04	ToR 19 - Establish MoU with provincial governments where Provincial training will take place by March 30, 2004. (MOU)		5	5	100%	5	5	100%	5	5	100%	5	5	100%	5	5	100%
1.05	ToR 20 - Work with MoHA on adding some staff to the LGCP by December 31, 2004. (persons)		6	6	100%	6	6	100%	6	6	100%	6	6	100%	6	6	100%
1.06	ToR 21 - Establish MOUs with universities for teaching the Provincial PBB ToT series by December 31, 2003. (MOU)		2	2	100%	2	2	100%	2	2	100%	2	2	100%	2	2	100%
1.07	Establish contracts with universities to observe Budget Clinics 1, 2, and 3 by May 21, 2004.					3	3	100%	3	3	100%	3	3	100%	3	3	100%
Program Design and implement a delivery system for resource materials that uses a variety of models to optimize local resources and involves local government officials as active participants.																	
2.01	ToR 1 - Conduct an assessment and issue a report for BIGG's current 18 LGU recipients to determine what has been accomplished to date and identify the "star" performers by March 31, 2003. (report)		1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
2.02	ToR 1 - Design and implement the K2K model. (model)		1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
2.03	ToR 2 - Design and implement the P2P model. (model)		1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
2.04	ToR 3 - Design and implement the Provincial model. (model)		1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
2.05	ToR 4 - Design the Associational model. (model)		1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
2.06	Design the Year 4 K2K Model with 4 hub LGUs and up to 12 new satellite LGUs by April 30, 2004. (model)		1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
2.07	Design the Budget Clinic Model in 6 APEKSI regions by May 31, 2004. (model)					1	1	100%	1	1	100%	1	1	100%	1	1	100%
2.08	Establish criteria and evaluate each of the models in 2.02, 2.03, 2.04, 2.05, 2.06, and 2.07 by November 30, 2004. (models)											6	6	100%	6	6	100%
Program 3 Develop subject-focused financial management and staff development training materials, publications, and management tools and use these to strengthen the core management and performance budget skills of Indonesian local government officials; to support improved democratic decision making; to provide transparent and accountable financial management and budgeting systems; and to enable the more efficient and effective delivery of community services.																	
3.01	ToR 22 - Develop a training and publications strategy. (report)		1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
3.02	ToR 29 - Ensure scheduling coordination with delivery of K2K workshops in Papua (9 workshops led by TL and LCs). (workshops)		9	9	100%	9	9	100%	9	9	100%	9	9	100%	9	9	100%
3.03	ToR 12 - Develop a total of 31 bilingual editions of "The BIGG Picture" by January 31, 2005. (ongoing; manual)		27	27	100%	27	28	104%	29	29	100%	30	31	103%	31	31	100%
3.04	ToR 6- Develop a PBB reference manual by July 15, 2004. (ongoing; manual)		0	1	+	0	1	+	1	1	100%	1	1	100%	1	1	100%

Appendix D: Final Monitoring and Evaluation Work Plan Matrix

[Targets are cumulative]		2004												2005		
		Q14 Jan-Mar	Q15 Apr-Jun			Q16 Jul-Sep			Q17 Oct - Dec			Q18 Jan-Feb				
			Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act
3.05	ToR 16 - Provide PBB assessment feedback on FY 2003 budgets. Hubs completed by June 30; graduates by July 31, 2003. (meetings)	18	18	100%	18	18	100%	18	18	100%	18	18	100%	18	18	100%
3.06	ToR 5 - Design and Implement a Financial Reporting project with Kabupaten Sleman by June 30, 2004. (ongoing; model)	1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
3.07	ToR 17 - Coordinate a task force in conjunction with national conference; technical topic is using PBB to manage better and use for accountability report by June 6, 2003. (meetings)	2	2	100%	2	2	100%	2	2	100%	2	2	100%	2	2	100%
3.08	ToR 50 - Develop and deliver a 1-day national conference for 30 partner LGUs by June 5, 2003. (person training days)	150	98	65%	150	98	65%	150	150	100%	150	150	100%	150	150	100%
3.09	ToR 51 - With APKASI and APEKSI, develop and deliver 6 regional conferences, including designing and administering a TNA. (person training days)	600	220	37%	600	220	37%	600	600	100%	600	600	100%	600	600	100%
3.10	ToR 10 - Develop a Budget Calendar to be placed in the PBB Reference Manual. (draft document)	1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
3.11	ToR 7 - Develop a Citizen Participation plan to be placed in the PBB Reference Manual by April 30, 2003. (draft document)	1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
3.12	ToR 8 - Develop Budget Instructions to be placed in the PBB Reference Manual by April 30, 2003.(draft)	1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
3.13	ToR 9 - Develop a sample PBB for Health, Transportation, and Public Works to be placed in PBB reference manual. (draft documents)	3	3	100%	3	3	100%	3	3	100%	3	3	100%	3	3	100%
3.14	ToR 10 - Deliver K2K on-site consulting services for 6 hubs & 12 satellites to develop budget calendar. Final due July 1, 2003. (18 budget calendars)	18	18	100%	18	18	100%	18	18	100%	18	18	100%	18	18	100%
3.15	ToR 60 - Develop & deliver 1-day ToM for 4-day Information-sharing Workshop Series for CCT & 2-persons from each hub by May 9, 2003. (person training days)	50	47	94%	50	47	94%	50	47	94%	50	47	94%	50	47	94%
3.16	ToR 57 - Update the K2K ToM Training Series ABC and deliver 3 3-day ToMs for CCT for K2K Series ABC. A by May 9; B by Aug 8; C by Sept 5, 2003. (person training days)	351	396	113%	351	396	113%	351	396	113%	351	396	113%	351	396	113%
3.17	ToR 62 - Develop & deliver a 2-day PBB assessment workshop to CCT by August 8, 2003. (person training)	76	28	37%	76	28	37%	76	28	37%	76	28	37%	76	28	37%
3.18	ToR 7 - Consulting services for 6 hubs & 12 satellites to develop a citizen participation plan. Approved by DPRD by February 28, 2004.(18 citizen participation plans)	18	18	100%	18	18	100%	18	18	100%	18	18	100%	18	18	100%
3.19	ToR 60 - Deliver two 1-day Information-sharing workshops to each hub/satellite cluster by July 31 and Nov 31, 2003. (person training days)	312	348	112%	312	348	112%	312	348	112%	312	348	112%	312	348	112%
3.20	ToR 8 - Consulting services for 6 hubs & 12 satellites to develop budget instructions. Final due August 1, 2003. (18 budget instructions)	18	18	100%	18	18	100%	18	18	100%	18	18	100%	18	18	100%
3.21	ToR 57 - Deliver the 6-day K2K Series ABC for up to 12 satellite partners. A delivered by May 31, 2003, B delivered by August 31, 2003, and C delivered by October 31, 2003. (person training days)	1728	1649	95%	1728	1649	95%	1728	1649	95%	1728	1649	95%	1728	###	95%
3.22	ToR 9 - Consulting services for 6 hubs & 12 satellites to develop performance budgets for one focus area. Presented to DPRD or at least Commisi C by February 28, 2004. (18 PBBs)	18	18	100%	18	18	100%	18	18	100%	18	18	100%	18	18	100%
3.23*	ToR 59 - Develop & deliver 2 4-day ToM for Performance Reporting workshops by February 28, 2004. (TOM) (person training days)	163	276	169%	163	276	169%	284	276	97%	284	276	97%	284	276	97%
3.24	ToR 59 - Deliver 6 2-day Performance Reporting workshops (1 per APEKSI region) to selected LGUs by April 30, 2004. (workshops) (person training days)	0	286	+	288	286	99%	288	286	99%	288	286	99%	288	286	99%
3.25	ToR 59 - Deliver 18 2-day Performance Reporting workshops to K2K partners by April 30, 2004. (workshops) (person training days)	0	554	+	864	818	95%	864	818	95%	864	818	95%	864	818	95%
3.26	ToR 56 - Develop & deliver a 4-day ToM workshop for P2P Series ABC for PBB for a total of 176 person-training days by August 31, 2003. (TOM) (person training days)	176	108	61%	176	108	61%	176	108	61%	176	108	61%	176	108	61%
3.27*	ToR 56 - Deliver the 3-day P2P Series ABC PBB at 12 locations by October 30, 2003. (workshops) (person training days)	864	621	72%	864	621	72%	864	621	72%	864	621	72%	864	621	72%
3.28	ToR 11 - Develop a Local Government Consultant's reference manual by January 31, 2004. (manual)	1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
3.29*	ToR 58 - Update & deliver a 3-day ToM for Provincial Series ABC by February 6, 2004.(TOM) (person training days)			see note			see note			see note			see note			
3.30	ToR 58 - Deliver 4 5-day Provincial Series ABC PBB training workshops by March 31, 2004. (workshop) (person training days)	600	600	100%	600	600	100%	600	600	100%	600	600	100%	600	600	100%
3.31 - 3.36	Dropped from work plan.			dropped			dropped			dropped			dropped			
3.37	TOR 61 - Develop & deliver 1-day national conference for 30 partner LGUs by June 30, 2004. (conference) (person training days)				60	63	105%	60	63	105%	60	63	105%	60	63	105%
3.38	ToR 23 - Evaluate and make recommendations for proposed national legislation on as-needed basis. (reports)			ongoing			ongoing			ongoing			ongoing			
3.39	Design and deliver a one-day Roundtable Discussion for selected LGUs to discuss the integration of the various forms of payment for personnel services (e.g. honorarium and salaries) and its impact on the performance budget structure by June 30, 2004.				1	1	100%	1	1	100%	1	1	100%	1	1	100%

Appendix D: Final Monitoring and Evaluation Work Plan Matrix

[Targets are cumulative]		2004												2005		
		Q14 Jan-Mar	Q15 Apr-Jun			Q16 Jul-Sep			Q17 Oct - Dec			Q18 Jan-Feb				
			Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act
3.40	Deliver the 6-day K2K ABC workshop series for up to 12 Year 4 satellite LGUs. Workshop A by June 30, 2004; B by July 31, 2004; and C by September 31, 2004. (person training days)	1			576	662	115%	1152	2100	182%	1728	2100	122%	1728	###	122%
3.41	Design and deliver three one-day Budget Clinics. Clinic A to be held by July 15, 2004. Clinic B by October 30, 2004. Clinic C by January 15, 2005. (person training days)	1			0	292	+	216	219	101%	432	445	103%	693	445	64%
3.42	Deliver consulting services for 4 Year 4 hubs & up to 12 Year 4 satellites to develop budget calendars. Final due July 31, 2004. (16 budget calendars)							16	16	100%	16	16	100%	16	16	100%
3.43	ToR 60 - Deliver one 1-day Information-sharing workshop to hub/satellite cluster by July 31, 2004. (person training days)	1						104	273	263%	104	273	263%	104	273	263%
3.44*	Deliver consulting services for 4 hub & up to 12 Year 4 satellites to develop budget instructions. Final due August 31, 2004.							16	5	320%	16	16	100%	16	16	100%
3.45	Deliver consulting services for 4 Hub & up to 12 Year 4 satellites to develop a citizen participation plan. Final due October 30, 2004.										16	16	100%	16	16	100%
3.46	Deliver consulting services for 4 Hub & up to 12 Year 4 satellites to develop performance budgets for one focus area. Final due December 30, 2004.										16	14	88%	16	14	88%

Notes Note on 3.23: The actual exceeded the target because university staff were added to the participants as follows: 6 UGM, 6 UNHAS, and 6 UNCEN.

Note on 3.27: The discrepancy between the target vs. actual is explained in full in the Q13 report. In summary, the first two workshops had low participation rates due to conflicting LGU schedules with other activities and numerous

Note on 3.29: It was unnecessary to conduct a TOM for the Province Model because the materials for the Province Model were exactly the same as the ABC workshop materials and all the trainers from the LGCP had already participated

Note on 3.44: 11 LGUs did not submit their budget instructions by the deadline due to delays caused by the newly elected local legislative councils. These 11 LGUs are still working on their budget instructions and General Budget Policy and

Note on 3.46: 14 out of 16 local governments have submitted their performance budgets. Kabupaten Solok and

Berau have promised to submit their performance budget in January 2005.

Additional Activities not required in the Workplan																	
	Training on Materials for Workshop A (person-training days)	1	0	46	+	0	46	+	0	46	+	0	46	+	0	46	+
	Training on Materials for Workshops B and C (person-training days)	1							0	60	+	0	60	+	0	60	+
	Performance Reporting Workshop for Sleman (person-training days)	1							0	46	+	0	46	+	0	46	+
	Workshop C2 for Province of South Sulawesi (person-training days)	1							0	84	+	0	84	+	0	84	+
	Extra Workshop C2 for 4 Y4 Inti new DPRD (person-training days)	1							0	73	+	0	73	+	0	73	+
	Technical assistance to the legislative branch of Y4 local governments to prepare performance budgets of the local councils for the first time																
	Conducted budget clinics in Y4 local governments to assist non-focus area departments prepare performance																

Program Establish a network of strategic alliances that can sustain or enhance the programs and services.																	
4.01	Include MoF in Strategy #1 by inviting 6 additional MoF staff members to become part of LGCP. (people)		6	6	100%	6	6	100%	6	6	100%	6	6	100%	6	6	100%
4.02	Include MoF in Strategy #2 as part of the Training Advisory Committee (TAC) to review and comment on training materials and on all "BIGG Pictures." (x10 "The BIGG Picture" publications and TOM on Performance)		6	6	100%	6	6	100%	9	6	67%	10	6	60%	11	6	55%
4.03	Include MoF in Strategy #3 by discussing the K2K, P2P, and Provincial models with MoF staff. (ongoing)		3	3	100%	3	3	100%	3	3	100%	3	3	100%	3	3	100%
4.04	Include MoF in Strategy #4 by participating in national and regional conferences and by MoF participating in the LGCP and delivering P2P and Provincial training workshops. (National, 6 regional, 12 P2P & 5 Province)		24	24	100%	24	24	100%	24	24	100%	24	24	100%	24	24	100%
4.05	Include Ministry of Finance in Strategy #5 by continuing to maintain close relations with the MoF Local Government Financial Planning Directorate, where BIGG has routine discussions with the Director and his staff on the regulations being developed for local government finance. (ongoing)				ongoing			ongoing			ongoing			ongoing			
4.06	Include Ministry of Home Affairs in Strategy #1 by inviting six MoHA staff members to become a part of the Local Government Consulting Pool. (ongoing)		6	6	100%	6	6	100%	6	6	100%	6	6	100%	6	6	100%
4.07	Include Ministry of Home Affairs in Strategy #2 by continuing to ask MoHA as part of the Training Advisory Committee, to review and comment on training materials as well as to review and comment on all "BIGG Pictures." (x10 "The BIGG Picture" publications and TOM on Performance Reporting)		6	6	100%	12	12	100%	12	12	100%	12	12	100%	12	12	100%
4.08	Include Ministry of Home Affairs in Strategy #3 by discussing the K2K, P2P, and Provincial models with MoHA staff.		3	3	100%	3	3	100%	3	3	100%	3	3	100%	3	3	100%
4.09	Include Ministry of Home Affairs in Strategy #4 by having MoHA staff participate in 6 regional, 2 national conferences, participate in the LGCP, and deliver 6 P2P and 5 Provincial training workshops.		18	18	100%	19	19	100%	19	19	100%	19	19	100%	19	19	100%
4.10	Include Ministry of Home Affairs in Strategy #5 by continuing to maintain close relations with the Local Government Financial Planning Directorate, where BIGG has routine discussions with the Director and her staff on the regulations being developed for local government finance. (ongoing)				ongoing			ongoing			ongoing			ongoing			
4.11	Include local government associations in Strategy #1 by continuing to include Association Partners in the Local Government Consulting Pool. (people)		4	5	125%	4	5	125%	4	5	125%	4	5	125%	4	5	125%

Appendix D: Final Monitoring and Evaluation Work Plan Matrix

[Targets are cumulative]		2004											2005			
		Q14 Jan-Mar			Q15 Apr-Jun			Q16 Jul-Sep			Q17 Oct - Dec			Q18 Jan-Feb		
		Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var
4.12	Include local government associations in Strategy #2 by including Association Partners in the training on materials for all workshops. (3 K2K, 1 P2P, 1 Provincial, 1 Perf Rep TOMs = 6 TOMs)	6	6	100%	6	6	100%	6	6	100%	6	6	100%	6	6	100%
4.13	Include local government associations in Strategy #4 by asking them to continue to cosponsor BIGG's regional conferences as well as play a major role in marketing the P2P networking workshop series and the Associational training model. (6 regional conferences & association model)	7	7	100%	7	7	100%	7	7	100%	7	7	100%	7	7	100%
4.14	Include local government associations in Strategy #5 by continuing to work with the associations to promote the adoption of performance-based budgeting and to help local governments build the capacity to implement improved budget and financial management systems. (ongoing)			ongoing			ongoing			ongoing			ongoing			
4.15	Include universities in Strategy #1 by increasing the number of university staff in the LGCP. (persons)	16	16	100%	16	16	100%	16	16	100%	16	16	100%	16	16	100%
4.16	Include universities in Strategy #2 by including the university members of the LGCP in the training on materials so that they provide input into the workshop materials. (design 3K2K, 1P2P, 1 Province TOMs)	5	5	100%	5	5	100%	5	5	100%	5	5	100%	5	5	100%
4.17	Include universities in Strategy #4 by having them participate in the LGCP and deliver P2P and Provincial training workshops. (deliver 12 P2P, 5 ABC ToM for Province workshops)	17	17	100%	17	17	100%	17	17	100%	17	17	100%	17	17	100%
4.18	Include universities in Strategy #5 by continuing to work with the universities to promote the adoption of performance-based budgeting and to help local governments build the capacity to implement improved budget and financial management systems. (ongoing)			ongoing			ongoing			ongoing			ongoing			
4.19	Continue strategic alliances with the other USAID programs.			ongoing			ongoing			ongoing			ongoing			
4.20	Establish a joint coordination unit with RTI's PERFORM program for the purposes of coordinating technical assistance and training programs so that the linkages between planning and performance-based budgeting are consistently explained by February 28, 2004.	1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%
4.21	Continue strategic alliances with other donor programs by participating in donor working groups.			ongoing			ongoing			ongoing			ongoing			
Program	Establish an organizational framework that can respond to local government needs and provide continuity of programs and services.															
5.01	Enable the satellite LGUs in the K2K model to move from their beginning point on the continuum—a basic understanding of the concepts of PBB—to a deeper, guided understanding and application of the concepts through training and on-site technical assistance by May 31, 2004.			ongoing			ongoing			ongoing			ongoing			
5.02	Enable the 6 hub partners in the K2K model to move farther along the continuum to a deeper understanding and application of the concepts of PBB through training and on-site technical assistance by May 31, 2004.			ongoing			ongoing			ongoing			ongoing			
5.03	Enable the LGUs involved in the P2P training to move from an initial awareness of the concepts of PBB to a deeper understanding through training and "clinics."			ongoing			ongoing			ongoing			ongoing			
5.04	Provide training to provincial staff to create an initial awareness and help them develop a basic level of			ongoing			ongoing			ongoing			ongoing			
5.05	Enable the Local Government Consulting Pool to move further along the sustainability continuum so they are able to lead training and provide consulting services.			ongoing			ongoing			ongoing			ongoing			
5.06	Enable the local government associations to move further along the sustainability continuum by developing the capacity to use both human and fiscal resources in training delivery and then begin working on developing their capacity to design, update, and upgrade training materials and other products.			ongoing			ongoing			ongoing			ongoing			
5.07	Identify an institutional home(s) for the BIGG program materials by January 31, 2005.													1	1	100%
Program 6 Reports																
6.01	Quarterly	14	14	100%	15	15	100%	16	16	100%	17	17	100%	17	17	100%
6.02	Final Report													1	1	100%

Monitoring and Evaluation Matrix for Papua

		2004											2005			
		Q14 Jan-Mar			Q15 Apr-Jun			Q16 Jul-Sep			Q17 Oct - Dec			Q18 Jan-Feb		
		Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var
1.01	Train two team leaders and three local coordinators in various aspects of financial management and performance-based budgeting by including them in all of the training on materials and consultant training activities of the Task Order by January 15, 2005. (ongoing)			ongoing			ongoing			ongoing			ongoing			
2.01	Update the "Year 2 Basic LGU" model in three kabupaten in Papua with minimum modifications as needed to meet Papua's unique local government conditions. (ongoing)			ongoing			ongoing			ongoing			ongoing			
2.02	Update the three-part ABC workshop series and consulting model for three Y4 kabupaten with minimum modifications as needed to meet Papua's unique local government conditions. (ongoing)			ongoing			ongoing			ongoing			ongoing			

Appendix D: Final Monitoring and Evaluation Work Plan Matrix

[Targets are cumulative]		2004												2005			
		Q14 Jan-Mar	Q15 Apr-Jun			Q16 Jul-Sep			Q17 Oct - Dec			Q18 Jan-Feb					
			Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var	Tar	Act	Var
3.01	Ensure scheduling coordination with delivery of the ABC performance budgeting K2K workshops in Year 3 BIGG/ICMA partners with the three Papua partner kabupatens (ongoing).			ongoing			ongoing			ongoing			ongoing				
3.02	Deliver a 1-day National Conference in 2003 that includes three Papua partner LGUs for a minimum of 9 person-training days by June 5, 2003. (national conference)	1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%	
3.03	Deliver a 1-day "Regional Conference" for Y3 LGUs a minimum of 3 person-training days, by July 10, 2003. (regional conference)	1	1	100%	1	1	100%	1	1	100%	1	1	100%	1	1	100%	
3.04	Deliver on-site consulting services for developing a 2004 budget calendar for the three 3 Y3 LGUs. Draft submitted by August 31. ICMA to review and provide feedback by October 14. Final draft submitted by October 21, 2003. (budget calendar)	3	2	67%	3	2	67%	3	3	100%	3	3	100%	3	3	100%	
3.05	Deliver three 3-day "Training on Materials (ToMs)" under the ABC workshop series for the two Y3 Papua team leaders and three local coordinators for 45 person-training days. ToM A by June 15, 2003. ToM B by August 5, 2003. ToM C by September 2, 2003. (person training days)	1	45	45	100%	45	45	100%	45	45	100%	45	45	100%	45	45	100%
3.06	Deliver a 2-day "Performance-Based Budget Assessment" workshop in 2003 for the two Papua team leaders and three local coordinators in conjunction with similar training for the K2K BIGG program for 10 person-training days by end of October 2003. (person training days)	1	3	10	333%	10	10	100%	10	10	100%	10	10	100%	10	10	100%
3.07	Deliver on-site consulting services for developing a 2004 Citizen Participation plan for 3 Y3 LGUs. Final draft submitted to ICMA by October 21. ICMA to review and provide feedback by October 28. (citizen participation plans)	3	3	100%	3	3	100%	3	3	100%	3	3	100%	3	3	100%	
3.08	Deliver on-site consulting services for developing 2004 Budget Instructions for 3 Y3 LGUs. Final draft submitted to ICMA by November 7. ICMA to review and provide feedback by November 21, 2003. (budget instructions)	3	3	100%	3	3	100%	3	3	100%	3	3	100%	3	3	100%	
3.09	Deliver the 6-day PBB ABC workshop series for 3 Y3 LGUs with 24 participants for a minimum of 432 person-training days. (person training days)	1	432	499	116%	432	499	116%	432	499	116%	432	499	116%	432	499	116%
3.10	Deliver on-site consulting services for developing 2004 Performance-Based Budgets for one focus area for three Y3 LGUs. Draft to be reviewed and feedback provided by December 29. Final draft submitted to BIGG by January 16, 2004. (Expect to get at least two PBB final drafts from the 3 local government partners.)	2	3	150%	2	3	150%	2	3	150%	2	3	150%	2	3	150%	
3.11	Deliver one 4-day "Training on Materials (ToMs) for Performance Reporting" workshop for the two Y3 Papua team leaders and three local coordinators in conjunction with similar training for the K2K BIGG program for 20 person-training days, by February 20, 2004. (person training days)	1	20	20	100%	20	20	100%	20	20	100%	20	20	100%	20	20	100%
3.12	Deliver one 2-day "Performance Reporting" workshop to 3 LGU partners for 144 person-training days, by February 20, 2004. (person training days)	1	144	0	0%	144	186	129%	144	144	100%	144	144	100%	144	144	100%
3.13-3.14	Dropped from work plan.			Dropped			Dropped			Dropped			Dropped				
3.15	Deliver a 1-day National Conference in 2004 that includes 3 Y4 LGUs for a minimum of 12 person-training days by June 30, 2004.	1			12	12	100%	12	12	100%	12	12	100%	12	12	100%	
3.16	Ensure scheduling coordination with delivery of the ABC performance budgeting K2K workshops in Year 4 BIGG partner LGUs with the Papua partner LGUs. (ongoing)			ongoing			ongoing			ongoing			ongoing				
3.17	Deliver on-site consulting services for developing a 2005 budget calendar for the three 3 Y4 LGUs. Final submitted by July 30, 2004. (budget calendars)							3	3	100%	3	3	100%	3	3	100%	
3.18	Deliver on-site consulting services for developing a 2005 Citizen Participation plan for 3 Y4 LGUs. Final draft submitted to ICMA by October 21, with ICMA to review and provide feedback by October 30, 2004. (citizen participation plans)										3	3	100%	3	3	100%	
3.19	Deliver on-site consulting services for developing 2005 Budget Instructions for 3 Y4 LGUs. Final draft submitted August 30, 2004. (budget instructions).							3	3	100%	3	3	100%	3	3	100%	
3.20	Deliver on-site consulting services for developing 2005 Performance-Based Budgets for one focus area for 3 Y4 LGUs; final submitted to BIGG by December 30, 2004. (Performance Based Budgets)										3	3	100%	3	3	100%	
3.21	Deliver the 6-day PBB ABC workshop series for 1 Y4 LGU. Workshop A by June 30, 2004. Workshop B by August 30, 2004 and Workshop C by November 30, 2004. (person training days)	1			48	40	83%	96	84	88%	144	133	92%	144	133	92%	
3.22	Deliver 1 2-day "Performance Reporting" workshop for selected LGUs by August, 2004. (person training days)	1						48	44	92%	48	44	92%	48	44	92%	
3.23	Deliver 3 1-day Budget Clinics for selected Y4 LGUS. Workshop A by July 30. Workshop B by October 30. Workshop C by January 15, 2005. (person training days)	1			0	34	+	36	61	169%	72	88	122%	108	88	81%	
3.24	Deliver one 4-day Peer to Peer (P2P) workshop for selected Y4 LGUs by June 30, 2004. (person training days)	1			96	60	63%	96	60	63%	96	60	63%	96	60	63%	
4.01	Enable the LGUs in the Papua program to move from their beginning point on the continuum to a basic understanding of PBB concepts. (ongoing)						ongoing			ongoing			ongoing				
Additional Activities not required in the Workplan																	
	Workshop C2 for DPRD of Y3 Papua LGUs	1						0	50	+	0	50	+	0	50	+	
	PBB Assessment to assess Y3 Papua Performance Based Budgets	1						0	12	+	0	12	+	0	12	+	

APPENDIX E

INVESTMENT IN CONSULTING/TRAINING POOL

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES			
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED		
1	Tutiek Rahaju	BIGG - TP	Performance Reporting	7			
			Peer to Peer	7			
			ABC Workshop				
			No TOM was required:				
			a. Clinics		20		
			b. TOT (Training of Trainer) Province		4		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1		
			d. Own Source Workshop		1		
			e. National Conference		3		
			f. Regional Conference		9		
2	Ahmad Riyadi	BIGG - TP	Performance Reporting	8			
			Peer to Peer	7			
			ABC Workshop				
			No TOM was required:				
			a. Clinics		21		
			b. TOT (Training of Trainer) Province		4		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1		
			d. Own Source Workshop		1		
			e. National Conference		3		
			f. Regional Conference		6		
3	Sunardi	BIGG - TP	Performance Reporting	6			
			Peer to Peer	6			
			ABC Workshop	30	3		
			No TOM was required:				
			a. Clinics		21		
			b. TOT (Training of Trainer) Province		4		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1		
			d. Own Source Workshop		1		
			e. National Conference		2		
			f. Regional Conference		6		
4	Teguh Murdijanto	BIGG - TP	Performance Reporting	11			
			Peer to Peer	6			
			ABC Workshop	18	2		
			No TOM was required:				
			a. Clinics		21		
			b. TOT (Training of Trainer) Province		4		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1		
			d. Own Source Workshop		1		
			e. National Conference		2		
			f. Regional Conference		6		

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
5	Irzan	BIGG - TP	Performance Reporting		
			Peer to Peer		
			ABC Workshop	12	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	1	
			d. Own Source Workshop	1	
e. National Conference	1				
f. Regional Conference	3				
6	Marlinda Baker	BIGG - TP	Performance Reporting		
			Peer to Peer		
			ABC Workshop	15	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province	1	
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	1	
			d. Own Source Workshop	1	
e. National Conference	1				
f. Regional Conference	3				
7	Charles Poluan	BIGG - TP	Performance Reporting		
			Peer to Peer (Peer to Peer)		
			ABC Workshop	12	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province	1	
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	1	
			d. Own Source Workshop	1	
e. National Conference	1	1			
f. Regional Conference	3				
8	Fitri Handayani	BIGG - TP	Performance Reporting		1
			Peer to Peer	2	
			ABC Workshop		2
				No TOM was required:	
			a. Clinics	21	
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	1	
			d. Own Source Workshop	1	
e. National Conference		3			
f. Regional Conference		4			

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
9	Irianto	BIGG - FO	Performance Reporting	2	
			Peer to Peer		
			ABC Workshop	40	
				No TOM was required:	
			a. Clinics		6
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
			e. National Conference		3
			f. Regional Conference		3
10	Thamrin	BIGG - FO	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop	8	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
			e. National Conference		2
			f. Regional Conference		1
11	Hernowo Mardijanto	BIGG - FO	Performance Reporting	7	
			Peer to Peer		
			ABC Workshop	15	
				No TOM was required:	
			a. Clinics		5
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
			e. National Conference		3
			f. Regional Conference		5
12	Budi Rahardjo	BIGG - FO	Performance Reporting	7	
			Peer to Peer		
			ABC Workshop	16	
				No TOM was required:	
			a. Clinics		7
			b. TOT (Training of Trainer) Province		1
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
			e. National Conference		3
			f. Regional Conference		4
13	Purwida L. Haryati	BIGG - FO	Performance Reporting	7	
			Peer to Peer		
			ABC Workshop	30	1
				No TOM was required:	
			a. Clinics		6
			b. TOT (Training of Trainer) Province		1
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
			e. National Conference		3
			f. Regional Conference		3

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
14	Rudi Triyana	BIGG - FO	Performance Reporting	7	
			Peer to Peer		
			ABC Workshop	14	
				No TOM was required:	
			a. Clinics		8
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	1	
			d. Own Source Workshop		1
			e. National Conference	3	
			f. Regional Conference	4	
15	Arham Rauf	BIGG - FO	Performance Reporting		1
			Peer to Peer		
			ABC Workshop	21	
				No TOM was required:	
			a. Clinics		5
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
			e. National Conference		3
			f. Regional Conference		
16	Sigit Purwanto	BIGG - FO	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop	9	
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		1
			f. Regional Conference		
17	Melwizardi	BIGG - LC	Performance Reporting	3	
			Peer to Peer		
			ABC Workshop	15	
				No TOM was required:	
			a. Clinics		1
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	1	
			d. Own Source Workshop	1	
			e. National Conference		2
			f. Regional Conference		
18	Heru	BIGG - LC	Performance Reporting	2	
			Peer to Peer		
			ABC Workshop	15	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
			e. National Conference		2
			f. Regional Conference		

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
19	Husin Asri		Performance Reporting		
			Peer to Peer		
			ABC Workshop	3	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
	e. National Conference		1		
	f. Regional Conference				
20	Djoko Siswanto		Performance Reporting	4	
			Peer to Peer		
			ABC Workshop	21	
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
	e. National Conference		3		
	f. Regional Conference				
21	Andy Dwi Bayu Bawono	BIGG - LC	Performance Reporting	4	
			Peer to Peer		
			ABC Workshop	21	2
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		1
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
	e. National Conference		3		
	f. Regional Conference				
22	Mutmainah		Performance Reporting		1
			Peer to Peer		
			ABC Workshop	9	2
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
	e. National Conference		3		
	f. Regional Conference		1		
23	Indri Nugraheni		Performance Reporting		
			Peer to Peer		
			ABC Workshop	9	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		1
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	1	
			d. Own Source Workshop	1	
	e. National Conference		2		
	f. Regional Conference		1		

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
24	Bonnix Hedy Maulana	BIGG - LC	Performance Reporting		1
			Peer to Peer		
			ABC Workshop		3
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		1
e. National Conference		1			
f. Regional Conference		1			
25	Ahmad Khoeri	BIGG - LC	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop	6	
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
e. National Conference		2			
f. Regional Conference					
26	Jumardin	BIGG - LC	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop	6	
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
e. National Conference		2			
f. Regional Conference					
27	Rusmadi Wongso	BIGG - LC	Performance Reporting	3	
			Peer to Peer		
			ABC Workshop	21	
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
e. National Conference		3			
f. Regional Conference					
28	Fachrurrozi	BIGG - LC	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop	6	
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
e. National Conference		2			
f. Regional Conference					

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
29	Teguh Widodo	BIGG - LC	Performance Reporting	1	
			Peer to Peer	1	
			ABC Workshop	3	
				No TOM was required:	
			a. Clinics	2	
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference	1	
			f. Regional Conference		
30	Ismaya Nita Rianti	BIGG - LC	Performance Reporting	1	
			Peer to Peer	1	
			ABC Workshop	6	
				No TOM was required:	
			a. Clinics	3	
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	1	
			d. Own Source Workshop		
			e. National Conference	2	
			f. Regional Conference		
31	Izmira Ali Mustari	BIGG - LC	Performance Reporting	3	
			Peer to Peer	1	
			ABC Workshop	18	
				No TOM was required:	
			a. Clinics	2	
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	1	
			d. Own Source Workshop	1	
			e. National Conference	3	
			f. Regional Conference		
32	Resti Fevria	BIGG - LC	Performance Reporting	1	
			Peer to Peer	1	
			ABC Workshop	12	
				No TOM was required:	
			a. Clinics	2	
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	1	
			d. Own Source Workshop	1	
			e. National Conference	3	
			f. Regional Conference		
33	Surya Rizkiyanto	BIGG - LC	Performance Reporting	1	
			Peer to Peer	1	
			ABC Workshop	6	
				No TOM was required:	
			a. Clinics	2	
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference	2	
			f. Regional Conference		

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
34	Muh. Arif Wibowo	BIGG - LC	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop	6	
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
	e. National Conference		2		
	f. Regional Conference				
35	Khaedar Darwis	BIGG - LC	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop	9	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		1
			d. Own Source Workshop		1
	e. National Conference		2		
	f. Regional Conference				
36	Henry Satrio	BIGG - LC	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop	3	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
	e. National Conference		1		
	f. Regional Conference				
37	Yantje Lossu	BIGG - LC	Performance Reporting	1	1
			Peer to Peer		
			ABC Workshop	3	2
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		1
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
	e. National Conference		1		
	f. Regional Conference				
38	Gritje Korobu	BIGG - LC	Performance Reporting		
			Peer to Peer		
			ABC Workshop	3	
				No TOM was required:	
			a. Clinics		2
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
	e. National Conference		1		
	f. Regional Conference				

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	OBSERVED
44	Oky	APPSI	Performance Reporting		
			Peer to Peer		
			ABC Workshop	12	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
	e. National Conference		1		
	f. Regional Conference		2		
45	Eko	APEKSI	Performance Reporting		
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
	e. National Conference				
	f. Regional Conference		1		
46	Muchlis	APPSI	Performance Reporting		
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
	e. National Conference				
	f. Regional Conference		2		
47	Nunu	APKASI	Performance Reporting		
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
	e. National Conference				
	f. Regional Conference		2		
48	Muliani	MOHA	Performance Reporting		
			Peer to Peer		1
			ABC Workshop		
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
	e. National Conference				
	f. Regional Conference				

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
49	Ir. Bejo Mulyono	MOHA	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		
50	Sumule Tumbo	MOHA	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		
51	Sudaryanto	MOHA	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		
52	Herteti Rospelita	MOHA	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		
53	Fajar Baskaradi	MOHA	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
54	Agustenno Siburian		Performance Reporting		
			Peer to Peer		2
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	
55	Agus Sukses	MoHA	Performance Reporting		
			Peer to Peer		1
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	
56	Auto Sudjatmiko		Performance Reporting	1	
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	
57	Eli Tamba		Performance Reporting	1	
			Peer to Peer	2	
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	
58	Sugiyarto	MOF	Performance Reporting	1	
			Peer to Peer	2	
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
59	Zandy Akbar Rassat		Performance Reporting	2	
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	
60	Dony S. Priyandono	MOF	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop	6	
				No TOM was required:	
				a. Clinics	1
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	
61	Nugroho Iman Santosa		Performance Reporting		
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	2
62	Ahmad Iskandar	MoF	Performance Reporting	1	
			Peer to Peer	2	
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	1
				f. Regional Conference	2
63	Subandono	MoF	Performance Reporting	1	
			Peer to Peer	2	
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
64	Teguh Arief Wibowo		Performance Reporting		
			Peer to Peer	2	
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	
65	Yadi Hadian	MOF	Performance Reporting		
			Peer to Peer	2	
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	
66	Christiana Tri Ferayanti		Performance Reporting		
			Peer to Peer		2
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	2
				f. Regional Conference	
67	Yaman Paddere		Performance Reporting		
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	
68	Syahrir	UNHAS	Performance Reporting		
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
				d. Own Source Workshop	
				e. National Conference	
				f. Regional Conference	

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES		
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED	
69	Hamid Paddu		Performance Reporting			
			Peer to Peer			
			ABC Workshop			
			No TOM was required:			
			a. Clinics			
			b. TOT (Training of Trainer) Province			
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop			
			d. Own Source Workshop			
			e. National Conference			
			f. Regional Conference			
70	Hariyanto		Performance Reporting			
			Peer to Peer			
			ABC Workshop			
			No TOM was required:			
			a. Clinics			
			b. TOT (Training of Trainer) Province			
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop			
			d. Own Source Workshop			
			e. National Conference			
			f. Regional Conference			
71	Syarifudin	UNHAS	Performance Reporting			
			Peer to Peer			
			ABC Workshop			
			No TOM was required:			
			a. Clinics			
			b. TOT (Training of Trainer) Province			
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop			
			d. Own Source Workshop			
			e. National Conference			
			f. Regional Conference			
72	Syamsudin		Performance Reporting			
			Peer to Peer			
			ABC Workshop			
			No TOM was required:			
			a. Clinics			
			b. TOT (Training of Trainer) Province			
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop			
			d. Own Source Workshop			
			e. National Conference			
			f. Regional Conference			
73	Rusdi Akbar	UGM	Performance Reporting	1		
			Peer to Peer	2		
			ABC Workshop			
			No TOM was required:			
			a. Clinics		3	
			b. TOT (Training of Trainer) Province		2	
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop			
			d. Own Source Workshop			
			e. National Conference		1	
			f. Regional Conference			

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
74	Sri Handaru Yuliati		Performance Reporting	1	
			Peer to Peer	3	
			ABC Workshop	12	
			No TOM was required:		
			a. Clinics		
			b. TOT (Training of Trainer) Province	2	
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		1
			f. Regional Conference		
75	Wahyu Hidayati		Performance Reporting	1	
			Peer to Peer	3	
			ABC Workshop	12	
			No TOM was required:		
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		
76	Nurul Indarti		Performance Reporting	1	
			Peer to Peer	2	
			ABC Workshop		
			No TOM was required:		
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		
77	Bayu Sutikno	UGM	Performance Reporting	1	
			Peer to Peer	2	
			ABC Workshop		
			No TOM was required:		
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		
78	Ike Yuli Andjani		Performance Reporting	1	
			Peer to Peer	2	
			ABC Workshop		
			No TOM was required:		
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES			
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED		
79	Flora Yvonne de Quelyoe	UNCEN	Performance Reporting	1			
			Peer to Peer	1			
			ABC Workshop				
			No TOM was required:				
			a. Clinics		3	1	
			b. TOT (Training of Trainer) Province				
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop				
			d. Own Source Workshop				
			e. National Conference			1	
			f. Regional Conference				
80	Ferdinand Risamasu	UNCEN	Performance Reporting	2			
			Peer to Peer	1			
			ABC Workshop				
			No TOM was required:				
			a. Clinics		2	1	
			b. TOT (Training of Trainer) Province				
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop				
			d. Own Source Workshop				
			e. National Conference				
			f. Regional Conference				
81	Richard Patty	UNCEN	Performance Reporting	2			
			Peer to Peer	1			
			ABC Workshop				
			No TOM was required:				
			a. Clinics		2	1	
			b. TOT (Training of Trainer) Province				
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop				
			d. Own Source Workshop				
			e. National Conference				
			f. Regional Conference				
82	Elsyan R. Marlissa	UNCEN	Performance Reporting	1			
			Peer to Peer	1			
			ABC Workshop				
			No TOM was required:				
			a. Clinics		3	1	
			b. TOT (Training of Trainer) Province				
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop				
			d. Own Source Workshop				
			e. National Conference			1	
			f. Regional Conference				

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	NUMBER OF TIMES OBSERVED
83	Otniel Safkaur	UNCEN	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
			a. Clinics	1	1
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		
84	Aaron Maruli Asi Simanjuntak	UNCEN	Performance Reporting	1	
			Peer to Peer		
			ABC Workshop		
				No TOM was required:	
			a. Clinics	2	1
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		
85	Slamet Sugiri	UGM	Performance Reporting		
			Peer to Peer		
			ABC Workshop	12	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		
86	Sufitri		Performance Reporting		
			Peer to Peer		
			ABC Workshop	12	
				No TOM was required:	
			a. Clinics		
			b. TOT (Training of Trainer) Province		
			c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop		
			d. Own Source Workshop		
			e. National Conference		
			f. Regional Conference		

Appendix E: Investment in Local Government Consulting/Training Pool

NO	NAME	INSTITUTION	NAME OF TOM	NUMBER OF TIMES	NUMBER OF TIMES
				SERVED AS TRAINER/FACILITATOR AT THE WORKSHOP	OBSERVED
87	Herman Legowo		Performance Reporting		
			Peer to Peer		
			ABC Workshop	12	
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
	d. Own Source Workshop				
	e. National Conference				
	f. Regional Conference				
88	Damayanti		Performance Reporting		
			Peer to Peer		
			ABC Workshop	4	
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
	d. Own Source Workshop				
	e. National Conference				
	f. Regional Conference				
89	Natsir Kadir		Performance Reporting		
			Peer to Peer		
			ABC Workshop	4	
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
	d. Own Source Workshop				
	e. National Conference				
	f. Regional Conference				
90	Putut Hari Satyaka		Performance Reporting		
			Peer to Peer		
			ABC Workshop	9	
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
	d. Own Source Workshop				
	e. National Conference				
	f. Regional Conference				
91	Iwan Richard Butar Butar		Performance Reporting		
			Peer to Peer		
			ABC Workshop	9	
				No TOM was required:	
				a. Clinics	
				b. TOT (Training of Trainer) Province	
				c. BUMD (Badan Usaha Milik Daerah/Local Owned Enterprises) Workshop	
	d. Own Source Workshop				
	e. National Conference				
	f. Regional Conference				

APPENDIX F
LOCAL GOVERNMENT TRAINING DAYS

Appendix F: Local Government Training Days

YEAR	NO	TRAINING EVENTS	DATE	# LGU PARTICIPANTS	# TRAINING DAYS	
Y1	1	Workshop A				
		Bogor	15-16 May 2001	36	72	
		Depok	15-16 May 2001	34	68	
		Bandung	25-26 May 2001	38	76	
		Kediri	30-31 May 2001	35	70	
		Jember	20-21 Jun 2001	39	78	
	2	Workshop B				
		Bogor	7-9 Aug 2001	36	108	
		Depok	4-6 Sep 2001	32	96	
		Bandung	13-15 Aug 2001	28	84	
		Kediri	21-23 Aug 2001	34	102	
		Jember	28-30 Aug 2001	29	87	
		Bukittinggi	7-9 Aug 2001	35	105	
		Makassar	20-22 Aug 2001	41	123	
		Gowa	20-22 Aug 2001	39	117	
		Takalar	23-24 Aug 2001	53	159	
	3	Workshop C				
		Bogor	7-9 Aug 2001	37	111	
		Depok	4-6 Sep 2001	34	102	
		Bandung	13-15 Aug 2001	31	93	
		Kediri	21-23 Aug 2001	28	84	
		Jember	28-30 Aug 2001	29	87	
		Bukittinggi	7-9 Aug 2001	34	102	
		Makassar	20-22 Aug 2001	29	87	
		Gowa	20-22 Aug 2001	23	69	
		Takalar	23-24 Aug 2001	33	99	
	4	Regional Conference	28 Feb - 1 March 2001	67	134	
	5	Training of Trainers (TOT (Training of Trainers)	9-12 Jul 2001	14	56	
	6	National Conference	17-Apr-01	95	95	
Y2	1	TOM (Training on Materials) for Workshop A	15 - 19 Apr 2002			
		TOM (Training on Materials) for Workshop B				
		TOM (Training on Materials) for Workshop C				
	2	Workshop A				
		Bogor	30 Apr - 1 May 2002	25	50	
		Bulukumba	7-8 May 2002	25	50	
		Sukoharjo	7 - 8 May 2002	26	52	
		Padang Panjang	14-15 May 2002	26	52	
		Balikpapan	14 - 15 May 2002	27	54	
		Padang Pariaman	16-17 May 2002	27	54	
		Samarinda	16-17 May 2002	25	50	
		Yogyakarta	21 - 22 May 2002	28	56	
		Pati	21 - 22 May 2002	26	52	
		Sleman	23 - 24 May 2002	26	52	
	3	Workshop B				
		Bogor	5 - 6 Jun 2002	25	50	
		Sukoharjo	7 - 8 Jun 2002	29	58	
	Padang Panjang	11-12 Jun 2002	27	54		
	Pati	11-12 Jun 2002	26	52		
	Padang Pariaman	13-14 Jun 2002	27	54		

Appendix F: Local Government Training Days

YEAR	NO	TRAINING EVENTS	DATE	# LGU PARTICIPANTS	# TRAINING DAYS	
Y2		Sleman	18-19 Jun 2002	26	52	
		Balikpapan	19-20 Jun 2002	26	52	
		Bulukumba	25-26 Jun 2002	25	50	
		Yogyakarta	8 - 9 Jul 2002	28	56	
		Samarinda	9-10 Jul 2002	28	56	
	4	Workshop C				
		C1 Sukoharjo	24-Jul-02	28	28	
		C2 Sukoharjo	25-Jul-02	42	42	
		C1 Padang Panjang	5-Aug-02	26	26	
		C2 Padang Panjang	6-Aug-02	15	15	
		C1 Padang Pariaman	2-Aug-02	28	28	
		C2 Padang Pariaman	1-Aug-02	45	45	
		C1 Sleman	13-Aug-02	28	28	
		C2 Sleman	14-Aug-02	40	40	
		C1 Yogyakarta	15-Aug-02	21	21	
		C2 Yogyakarta	15-Aug-02	23	23	
	5	TOT (Training of Trainers) Workshop (Training of	19 –13 September 2002	28	140	
	6	BUMD (Badan Usaha Milik Daerah/Local Owned E	25-Sep-02	31	31	
	7	Own Source Revenue Workshop	26-Sep-02	56	56	
Y3	1	Kota Inti Workshop	Apr 22 - 24 2003	23	46	
	2	National Conference	5-Jun-03	54	54	
	3	Regional Conferences:				
		Medan	23-24 Jun 2003	37	74	
		Lampung	26-Jun-03	20	20	
		Yogyakarta	31 Jun - 1 Jul 2003	38	76	
		Mataram	2-3 Jul 2003	30	60	
		Pontianak	6-7 Jul 2003	45	90	
		Manado	9-10 Jul 2003	46	92	
	4	Peer to Peer (P2P) Workshops :				
		Medan I	9-11 Sep 2003	22	44	
		Medan II	16-18 Sep 2003	23	46	
		Bukittinggi	23-25 Sep 2003	13	26	
		Lampung	30 Sep - 2 Oct 2003	8	16	
		Jambi	7 - 9 Oct 2003	21	42	
		Yogyakarta	14-16 Oct 2003	15	30	
		Bandung	9-11 Sep 2003	19	38	
		Mataram	16-18 Sep 2003	20	40	
		Pontianak	23-25 Sep 2003	12	24	
	Banjarmasin	30 Sep - 2 Oct 2003	15	30		
	Manado	7 - 9 Oct 2003	24	48		
	Semarang	14-16 Oct 2003	15	30		
	TOM (Training on Materials) A	12-14 May 2003	12	36		
	TOM (Training on Materials) B	4 - 6 Aug 2003	10	30		
	TOM (Training on Materials) C	2 - 4 Sep 2003	10	30		
Y4	1	TOT (Training of Trainers) Workshop Province Sou	16-Oct-03	30	150	
		TOT (Training of Trainers) Workshop Province Wes	12-16 January 2004	30	150	
		TOT (Training of Trainers) Workshop Province East	26-30 January 2004	30	150	
		TOT (Training of Trainers) Workshop Province East	8-13 March 2004	31	155	
	2	Performance Reporting Workshops:				

Appendix F: Local Government Training Days

YEAR	NO	TRAINING EVENTS	DATE	# LGU PARTICIPANTS	# TRAINING DAYS
		Riau	24-25 March 2004	19	38
		Padang	25 - 26 March 2005	13	26
		Yogya	15-16 March 2004	32	64
		Bali	2-3 March 2005	11	22
Y4		Surabaya	18 - 19 March 2004	32	64
		Manado	30 - 31 MArch 2004	24	48
		Papua	4-5 August 2004	22	44
	3	Peer to Peer (P2P) Workshop Papua	12-15 May 2004	15	60
	4	National Conference	25-May-04	75	75
	5	Budget Clinics I:			
		Yogyakarta,	27 Mei 2004	27	27
		Surabaya	1-Jun-04	39	39
		Surabaya	2-Jun-04	30	30
		Makassar	8 Jun 2004	117	117
		Medan	10-Jun-04	40	40
		Bandung	17-Jun-04	39	39
		Budget Clinic I Papua in Bali	30-Jun-04	34	34
	6	Budget Clinics II:			
		Makassar,	22-Sep-04	34	34
		Makassar for Papua	23-Sep-04	27	27
		Mataram	28-Sep-04	5	5
		Yogyakarta	30-Sep-04	53	53
		Balikpapan,	5-Oct-04	37	37
		Surabaya	7-Oct-04	41	41
		Medan	12-Oct-04	45	45
	7	Budget Clinics III:			
		Makassar	30-Nov-04	30	30
		Manado for Papua	2-Dec-04	33	33
		Bali	7-Dec-04	15	15
		Surabaya	9-Dec-04	62	62
		Banjarmasin	14-Dec-04	26	26
		Batam	16-Dec-04	21	21
		Solo	21-Dec-04	78	78
8	Papua Performance Reporting	4-5 August 2004	22	44	
9	South Sulawesi 1 day Workshop: Overview on PBB	24-Sep-04	85	85	

APPENDIX G

LOCAL GOVERNMENT CONSULTING POOL

Appendix G: Local Government Consulting Pool

Training/Consulting Pool	Primary Responsibility	Cumulative Actual as of December 31, 2002	Cumulative Actual as of January 30, 2004	Cumulative Actual as of February 15, 2005
BIGG Staff				
Team Leaders	Consulting and Training	6 (Riyadi, Charles, Hernowo, Budi, Purwida, Irianto)	5* (Hernowo, Budi, Purwida, Rudy, Arham)	6** (Hernowo, Budi, Purwida, Rudy, Arham, Sigit)
Local Coordinators	Consulting and Training	18 (Melwizardi, Heru, Husin Asri, Djoko S., Miqdad, Umar M., Izmira, Arham, Rusmadi, Rudy T., Agus, Indri, Mutmainah, Andy, Khaedar, Sunardi, Resti, Mirawati)	24 (Melwizardi, Heru, Husin Asri, Djoko S., Miqdad, Umar M., Izmira, Rusmadi, Agus, Indri, Mutmainah, Andy, Khaedar, Resti, Mirawati, Sigit, Surya Rizki, Ahmad Khoeri, Arif W., Bonnix, Jumardin, Fachrurrozi, Ismaya, Nita, Henri S.)	30 (Melwizardi, Heru, Husin Asri, Djoko S., Miqdad, Umar M., Izmira, Rusmadi, Agus, Indri, Mutmainah, Andy, Khaedar, Sunardi, Resti, Mirawati, Surya Rizki, Ahmad Khoeri, Arif W., Bonnix, Jumardin, Fachrurrozi, Ismaya, Nita, Henri S., Arti Manikam, Nurul Insani, Teguh Widodo, Yance, Wahyu, Tajudin, Gritje)
Trainers	Training	5 (Irzan, Tutiek, Marlinda, Toto, Teguh)	8*** (Irzan, Tutiek, Marlinda, Toto, Teguh, Charles, Riyadi, Sunardi)	8 (Irzan, Tutiek, Marlinda, Toto, Teguh, Charles, Riyadi, Sunardi)
Other	Consulting and Training		4 (Irianto, Thamrin, Fitri, Ony)	4 (Irianto, Thamrin, Fitri, Ony)
Association Interns	Training	3 (Bagus, Adri, Oky)	5**** (Bagus, Adri, Oky, Eko, Nunu)	5 (Bagus, Adri, Oky, Eko, Nunu)
Total Core Consulting Team		32	46	53
Universities	Training	8 (Yaman Paddere, Syarifudin, Damayanti, Natsir Kadir, Sri Handaru Yuliaty, Wahyu Hidayati, Slamet Sugiri, Herman Legowo)	17 (Yaman Paddere, Syarifudin, Damayanti, Natsir Kadir, Sri Handaru Yuliaty, Wahyu Hidayati, Slamet Sugiri, Herman Legowo, Syahrir, Hamid Paddu, Hariyanto, Syamsudin, Rusdi Akbar, Nurul Indarti, Bayu Sutikno, Ike Yuli Andjani, Sufitri)	17 (Yaman Paddere, Syarifudin, Damayanti, Natsir Kadir, Sri Handaru Yuliaty, Wahyu Hidayati, Slamet Sugiri, Herman Legowo, Syahrir, Hamid Paddu, Hariyanto, Syamsudin, Rusdi Akbar, Nurul Indarti, Bayu Sutikno, Ike Yuli Andjani, Sufitri)

Appendix G: Local Government Consulting Pool

Training/Consulting Pool	Primary Responsibility	Cumulative Actual as of December 31, 2002	Cumulative Actual as of January 30, 2004	Cumulative Actual as of February 15, 2005
Ministry of Finance	Training	3 (Dony S. Priyandono, Putut Hari Satyaka, Iwan Richard Butar Butar)	12 (Dony S. Priyandono, Putut Hari Satyaka, Iwan Richard Butar Butar, Eli Tamba, Sugiyarto, Zandi Akbar Rassat, Nugroho, Ahmad Iskandar, Subandono, Teguh Arief, Yadi Hadian, Chrisliana Tri Ferayanti)	12 (Dony S. Priyandono, Putut Hari Satyaka, Iwan Richard Butar Butar, Eli Tamba, Sugiyarto, Zandi Akbar Rassat, Nugroho, Ahmad Iskandar, Subandono, Teguh Arief, Yadi Hadian, Chrisliana Tri Ferayanti)
Ministry of Home Affairs	Training	0	0	9 (Bejo Mulyono, Sumule Tumbo, Sudaryanto, Herteti Rospelita, Fajar Baskaradi, Agustenno Siburian, Agus Sukses, Auto Sudjatmiko, Muliani)
Total LGCP		43	75	91

*This decrease is a result of transferring two team leaders to training positions and the promotion of one team leader to Director of Field Operations.

**This reflects the addition of a Team Leader.

***This increase is a result of transferring two team leaders to training positions.

****Through 2002 we worked with one intern from each of the three associations: APEKSI, APKASI, and APPSI. In 2003, we focused on one intern from APEKSI and APKASI, so the number "5" represents the "3" persons from the first two years, plus an additional person each from APEKSI and APKASI.

APPENDIX H

LOCAL GOVERNMENT SUSTAINABILITY MATRIX SUPPORT DOCUMENTS

City name
Bukittinggi

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.8	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.3 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score:

3

City name
P. Panjang

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.04

City name
P. Pariaman

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score:

2

City name Tanah Datar	Initial			----->			----->			----->			Institutional		
	1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75			
Commitment (What)															
PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series			LGU delivers Prime Series ABC			LGU becomes an information resource for other LGUs			LGU significantly improves BIGG materials to specifically fit LGU			LGU develops own training materials - better than BIGGs.		
	Not Do Do	Do	Do	With TL	W/O TL	2.8	Try OK Well	Do	Do	Try OK Well	Do	Do			
	0	1.5		2.25			3.25	3.5	3.75	4.25	4.5	4.75			
To changing salary structure	Honorarium used extensively through LGU			No program leaders			No honorarium for TUPOKSI activities			Salary tied to activity; No honorarium at all			Salary consolidated from Operational, Capital and General		
	Not Do Do	Do		Do		2.5	Do		3.5	Do		4.5			
	0	1.5													
* Elections	Party elects DPRD person			Citizens directly elect DPRD			Citizens directly elect CEO & DPRD			DPRD begins to respond to citizens rather than just the party.			DPRD becomes responsive to citizens rather than party		
	Not Do Do	Do		Do		2.5	Try OK Well	Do	Do	Try OK Well	Do	Do			
	0	1.5					3.3	3.5	3.75	4.25	4.5	4.75			
Job descriptions	Develop the organization job description			Develop position job descriptions; Start an employee performance evaluation system			Implement a system to develop targets to be tied to the employee's job description			Use Job description and targets to develop a Performance evaluations system			Develop a merit pay system; Merit increases based on performance evaluations		
	Try OK Well	Do	Do	Try OK Well	Do	Do	Try OK Well	Do	Do	Try OK Well	Do	Do			
	1.25	1.5	1.75	2.25	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75			
Involvement (WHO)															
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB			DPRD "rubberstamps" Executive priorities			DPRD and Executive together set priorities			DPRD sets priorities; CEO implements			DPRD sets priorities using PIIP; CEO implements		
	Try OK Well	Do	Do	Try OK Well	Do	Do	Try OK Well	Do	Do	Try OK Well	Do	Do			
	1.25	1.5	1.75	2.25	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75			
Technical/Creative															
* (Accounting implementation)	Use single entry and cash basis accounting			Experiment with double entry accounting			Implement Double-entry accounting			Implement computerized accounting system			Implement national accounting standards		
	Try OK Well	Do	Do	Try OK Well	Do	Do	Try OK Well	Do	Do	Try OK Well	Do	Do			
	1.25	1.5	1.75	2.25	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75			
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area			Implement account codes for 100% of City-wide			Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs			Changes made to RENSTRA			Ability to determine the cost of goals and objective		

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.1

City name
Solok

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.08

City name
Pariaman

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.25 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.06

City name
Pasaman

Initial	----->	----->	----->	Institutional
1.25 1.50 1.75	2.25 2.50 2.75	3.25 3.50 3.75	4.25 4.50 4.75	

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.19

City name
Kab. Solok

Initial	----->	----->	----->	Institutional
1.25 1.50 1.75	2.25 2.50 2.75	3.25 3.50 3.75	4.25 4.50 4.75	

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.3 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
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Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.33

City name
Bogor

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.52

City name
Tangerang

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.25 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.19

City name
Serang

Initial	----->	----->	----->	Institutional
1.25 1.50 1.75	2.25 2.50 2.75	3.25 3.50 3.75	4.25 4.50 4.75	

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.5 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
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Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.19

City name
Bandung

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
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Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.8	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75	
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Community																	
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.			
	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-			
	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					

Total Score: **1.9**

City name
Kab. Bogor

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
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Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.8	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75	
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators			
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.3	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Community																	
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.3	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.3	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					

Score: 2.12

City name
Sleman

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.3 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.8	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.8	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.3 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 3.21

City name Depok	Initial			----->			----->			----->			Institutional
	1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75	
Commitment (What)													
PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series			LGU delivers Prime Series ABC			LGU becomes an information resource for other LGUs			LGU significantly improves BIGG materials to specifically fit LGU			LGU develops own training materials - better than BIGGs.
	Not Do	Do		With	W/O		Try	Do	Do	Try	Do	Do	
	Do			TL	TL		OK	Well		OK	Well		
	0	1.5		2.25	2.8		3.25	3.5	3.75	4.25	4.5	4.75	
To changing salary structure	Honorarium used extensively through LGU			No program leaders			No honorarium for TUPOKSI activities			Salary tied to activity; No honorarium at all			Salary consolidated from Operational, Capital and General
	Not Do	Do		Do			Do			Do			
	0	1.5		2.5			3.5			4.5			
* Elections	Party elects DPRD person			Citizens directly elect DPRD			Citizens directly elect CEO & DPRD			DPRD begins to respond to citizens rather than just the party.			DPRD becomes responsive to citizens rather than party
	Not Do	Do		Do			Try	Do	Do	Try	Do	Do	
	Do						OK	Well		OK	Well		
	0	1.5		2.5			3.3	3.5	3.75	4.25	4.5	4.75	
Job descriptions	Develop the organization job description			Develop position job descriptions; Start an employee performance evaluation system			Implement a system to develop targets to be tied to the employee's job description			Use Job description and targets to develop a Performance evaluations system			Develop a merit pay system; Merit increases based on performance evaluations
	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do	
	OK	Well		OK	Well		OK	Well		OK	Well		
	1.25	1.5	1.75	2.3	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75	
Involvement (WHO)													
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB			DPRD "rubberstamps" Executive priorities			DPRD and Executive together set priorities			DPRD sets priorities; CEO implements			DPRD sets priorities using PIIP; CEO implements
	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do	
	OK	Well		OK	Well		OK	Well		OK	Well		
	1.25	1.5	1.75	2.25	2.5	2.75	3.3	3.5	3.75	4.25	4.5	4.75	
Technical/Creative													
* (Accounting implementation)	Use single entry and cash basis accounting			Experiment with double entry accounting			Implement Double-entry accounting			Implement computerized accounting system			Implement national accounting standards
	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do	
	OK	Well		OK	Well		OK	Well		OK	Well		
	1.25	1.5	1.75	2.25	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75	
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area			Implement account codes for 100% of City-wide			Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs			Changes made to RENSTRA			Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.52

City name
Sukoharjo

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.3 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.8	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 3.02

City name
Bololali

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.3 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.8	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.77

City name
Klaten

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.8	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.19

City name
Purworejo

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.27

City name	Initial			----->			----->			----->			Institutional
Kebumen	1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75	
Commitment (What)													
PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series			LGU delivers Prime Series ABC			LGU becomes an information resource for other LGUs			LGU significantly improves BIGG materials to specifically fit LGU			LGU develops own training materials - better than BIGGs.
	Not Do	Do		With W/O			Try Do Do			Try Do Do			
	0 1.5			TL TL			OK Well			OK Well			
				2.25 2.8			3.25 3.5 3.75			4.25 4.5 4.75			
To changing salary structure	Honorarium used extensively through LGU			No program leaders			No honorarium for TUPOKSI activities			Salary tied to activity; No honorarium at all			Salary consolidated from Operational, Capital and General
	Not Do	Do		Do			Do			Do			
	0 1.5			2.5			3.5			4.5			
* Elections	Party elects DPRD person			Citizens directly elect DPRD			Citizens directly elect CEO & DPRD			DPRD begins to respond to citizens rather than just the party.			DPRD becomes responsive to citizens rather than party
	Not Do	Do		Do			Try Do Do			Try Do Do			
	0 1.5			2.5			OK Well			OK Well			
							3.3 3.5 3.75			4.25 4.5 4.75			
Job descriptions	Develop the organization job description			Develop position job descriptions; Start an employee performance evaluation system			Implement a system to develop targets to be tied to the employee's job description			Use Job description and targets to develop a Performance evaluations system			Develop a merit pay system; Merit increases based on performance evaluations
	Try Do Do	OK Well		Try Do Do	OK Well		Try Do Do	OK Well		Try Do Do	OK Well		
	1.25 1.5 1.75			2.3 2.5 2.75			3.25 3.5 3.75			4.25 4.5 4.75			
Involvement (WHO)													
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB			DPRD "rubberstamps" Executive priorities			DPRD and Executive together set priorities			DPRD sets priorities; CEO implements			DPRD sets priorities using PIIP; CEO implements
	Try Do Do	OK Well		Try Do Do	OK Well		Try Do Do	OK Well		Try Do Do	OK Well		
	1.25 1.5 1.75			2.25 2.5 2.75			3.3 3.5 3.75			4.25 4.5 4.75			
Technical/Creative													
* (Accounting implementation)	Use single entry and cash basis accounting			Experiment with double entry accounting			Implement Double-entry accounting			Implement computerized accounting system			Implement national accounting standards
	Try Do Do	OK Well		Try Do Do	OK Well		Try Do Do	OK Well		Try Do Do	OK Well		
	1.25 1.5 1.75			2.25 2.5 2.75			3.3 3.5 3.75			4.25 4.5 4.75			
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area			Implement account codes for 100% of City-wide			Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs			Changes made to RENSTRA			Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.87

City name
Probolinggo

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP: CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.63

City name
Pati

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.3 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.3 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.8	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.96

City name
Kudus

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.3 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.8	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.58

City name
Sragen

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.8	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.44

City name
 Jember Initial -----> -----> -----> Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
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Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
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	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.02

City name
Kediri

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.3 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75	
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)			
	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Community																	
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					

Score: 1.9

City name
Balikpapan

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.8	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.25 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.3 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.3 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.8	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 3.1

City name
Tarakan

Initial	----->	----->	----->	Institutional
1.25 1.50 1.75	2.25 2.50 2.75	3.25 3.50 3.75	4.25 4.50 4.75	

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP: CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC:TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.38

City name
Berau

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.3 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.3 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC:TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
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	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score:

2.13

City name
Penajam PU

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.37

City name
Samarinda

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.8	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.3 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP: CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC:TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a budget summary			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 3.23

City name	Initial			----->			----->			----->			Institutional
Kutai Timur	1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75	
Commitment (What)													
PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series			LGU delivers Prime Series ABC			LGU becomes an information resource for other LGUs			LGU significantly improves BIGG materials to specifically fit LGU			LGU develops own training materials - better than BIGGs.
	Not Do	Do		With W/O			Try Do Do			Try Do Do			
	Do			TL TL			OK Well			OK Well			
	0	1.5		2.25		2.8	3.25	3.5	3.75	4.25	4.5	4.75	
To changing salary structure	Honorarium used extensively through LGU			No program leaders			No honorarium for TUPOKSI activities			Salary tied to activity; No honorarium at all			Salary consolidated from Operational, Capital and General
	Not Do	Do		Do			Do			Do			
	0	1.5		2.5			3.5			4.5			
* Elections	Party elects DPRD person			Citizens directly elect DPRD			Citizens directly elect CEO & DPRD			DPRD begins to respond to citizens rather than just the party.			DPRD becomes responsive to citizens rather than party
	Not Do	Do		Do			Try Do Do			Try Do Do			
	Do						OK Well			OK Well			
	0	1.5		2.5			3.3	3.5	3.75	4.25	4.5	4.75	
Job descriptions	Develop the organization job description			Develop position job descriptions; Start an employee performance evaluation system			Implement a system to develop targets to be tied to the employee's job description			Use Job description and targets to develop a Performance evaluations system			Develop a merit pay system; Merit increases based on performance evaluations
	Try Do Do			Try Do Do			Try Do Do			Try Do Do			
	OK Well			OK Well			OK Well			OK Well			
	1.25	1.5	1.75	2.25	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75	
Involvement (WHO)													
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB			DPRD "rubberstamps" Executive priorities			DPRD and Executive together set priorities			DPRD sets priorities; CEO implements			DPRD sets priorities using PIIP; CEO implements
	Try Do Do			Try Do Do			Try Do Do			Try Do Do			
	OK Well			OK Well			OK Well			OK Well			
	1.25	1.5	1.75	2.25	2.5	2.75	3.3	3.5	3.75	4.25	4.5	4.75	
Technical/Creative													
* (Accounting implementation)	Use single entry and cash basis accounting			Experiment with double entry accounting			Implement Double-entry accounting			Implement computerized accounting system			Implement national accounting standards
	Try Do Do			Try Do Do			Try Do Do			Try Do Do			
	OK Well			OK Well			OK Well			OK Well			
	1.25	1.5	1.75	2.3	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75	
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area			Implement account codes for 100% of City-wide			Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs			Changes made to RENSTRA			Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC:TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.8	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.46

City name
Bontang

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.8 2.25	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.8	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.3 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.6

City name
Makassar

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.3 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75	
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.3	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Community																	
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.3	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					

Score: 2.25

City name
Bulukumba

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.3 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75	
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Community																	
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					

Score: 2.27

City name
Gowa

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.3 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.8	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.3 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Ratio of direct costs (with performance measures) to total budget - DC:TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75

Score:

3

City name
Sidrap

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.8	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.8	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.71

City name Pangkep	Initial	----->	----->	----->	Institutional
	1.25 1.50 1.75	2.25 2.50 2.75	3.25 3.50 3.75	4.25 4.50 4.75	

Commitment (What)						
PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
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Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.3 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC:TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.52

City name
Takalar

Initial	----->	----->	----->	Institutional
1.25 1.50 1.75	2.25 2.50 2.75	3.25 3.50 3.75	4.25 4.50 4.75	

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.3 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.3 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.98

City name
Bantaeng

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.37

City name
Sinjai

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.25 2.8	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP: CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.3	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.3	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75				

Score: 2.35

City name
Jenepono

Initial	----->		----->		----->	Institutional					
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
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Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.08

City name
Manokwari

Initial

Institutional

1.25 1.50 1.75 2.25 2.50 2.75 3.25 3.50 3.75 4.25 4.50 4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.3 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75		Try 5.25	Do OK 5.5	Do Well 5.75	
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.3	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Community																	
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.			
	Try 1.25	Do 1.5	Do Well 1.8	Try 2.25	Do OK 2.5	Do Well 2.75	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do OK 2.5	Do Well 2.8	Try 3.25	Do OK 3.5	Do Well 3.75	Try 4.25	Do OK 4.5	Do Well 4.75					

Score: 2.21

City name
Sorong

Initial	----->			----->			----->			Institutional	
1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.3 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

City name Sorong	Initial			----->			----->			----->			Institutional		
	1.25	1.50	1.75	2.25	2.50	2.75	3.25	3.50	3.75	4.25	4.50	4.75	Try	Do	Do
	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do
		Well		OK	Well		OK	Well		OK	Well		OK	Well	
	1.3	1.5	1.75	2.25	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75	5.25	5.5	5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)			City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do			
		Well		OK	Well		OK	Well		OK	Well				
	1.25	1.5	1.75	2.3	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75			
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators			City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do			
		Well		OK	Well		OK	Well		OK	Well				
	1.25	1.5	1.75	2.3	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75			
Ratio of direct costs (with performance measures) to total budget - DC:TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)			City-wide has 90% = DC:TB (O+C+GA)		
	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do			
		Well		OK	Well		OK	Well		OK	Well				
	1.25	1.5	1.75	2.25	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75			
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys			CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do			
		Well		OK	Well		OK	Well		OK	Well				
	1.3	1.5	1.75	2.25	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75			
Community															
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.			DPRD consistently public hearing to "fine-turn" the budget.		
	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do			
		Well		OK	Well		OK	Well		OK	Well				
	1.3	1.5	1.75	2.25	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75			
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making			PIIP consistently used for community input for all decision-		
	Try	Do	Do	Try	Do	Do	Try	Do	Do	Try	Do	Do			
		Well		OK	Well		OK	Well		OK	Well				
	1.25	1.5	1.75	2.25	2.5	2.75	3.25	3.5	3.75	4.25	4.5	4.75			

Score: 1.96

City name
Fakfak

Initial	----->	----->	----->	Institutional
1.25 1.50 1.75	2.25 2.50 2.75	3.25 3.50 3.75	4.25 4.50 4.75	

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
To changing salary structure	Honorarium used extensively through LGU Not Do Do 0 1.5	No program leaders Do 2.5	No honorarium for TUPOKSI activities Do 3.5	Salary tied to activity; No honorarium at all Do 4.5		Salary consolidated from Operational, Capital and General
* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.25 1.5 1.8	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.8	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.25 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.3 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Measures	Focus area primarily quantity indicators			Focus area - 40% of (O+C+GA) budget has quality indicators			City-wide - 20% of (O+C+GA) budget has quality indicators			City-wide - 50% of (O+C+GA) budget has quality indicators				City-wide - 75% of (O+C+GA) budget has quality indicators		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Community																
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-tune" the budget.				DPRD consistently public hearing to "fine-tune" the budget.		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.3	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-		
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.8	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75				

Score: 2.69

City name
Kaimana

Initial	----->	----->	----->	Institutional
1.25 1.50 1.75	2.25 2.50 2.75	3.25 3.50 3.75	4.25 4.50 4.75	

Commitment (What)

PBB Budget	Was the CEO, DPRD and Tim Teknis significantly involved in Series Not Do Do 0 1.5	LGU delivers Prime Series ABC With W/O TL TL 2.3 2.75	LGU becomes an information resource for other LGUs Try Do Do OK Well 3.25 3.5 3.75	LGU significantly improves BIGG materials to specifically fit LGU Try Do Do OK Well 4.25 4.5 4.75		LGU develops own training materials - better than BIGGs.
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* Elections	Party elects DPRD person Not Do Do 0 1.5	Citizens directly elect DPRD Do 2.5	Citizens directly elect CEO & DPRD Try Do Do OK Well 3.3 3.5 3.75	DPRD begins to respond to citizens rather than just the party. Try Do Do OK Well 4.25 4.5 4.75		DPRD becomes responsive to citizens rather than party
Job descriptions	Develop the organization job description Try Do Do OK Well 1.3 1.5 1.75	Develop position job descriptions; Start an employee performance evaluation system Try Do Do OK Well 2.25 2.5 2.75	Implement a system to develop targets to be tied to the employee's job description Try Do Do OK Well 3.25 3.5 3.75	Use Job description and targets to develop a Performance evaluations system Try Do Do OK Well 4.25 4.5 4.75		Develop a merit pay system; Merit increases based on performance evaluations
Involvement (WHO)						
Shift in policy-making from CEO to DPRD (priority setting)	Adopt decree to work together to implement PBB Try Do Do OK Well 1.25 1.5 1.75	DPRD "rubberstamps" Executive priorities Try Do Do OK Well 2.25 2.5 2.75	DPRD and Executive together set priorities Try Do Do OK Well 3.25 3.5 3.75	DPRD sets priorities; CEO implements Try Do Do OK Well 4.25 4.5 4.75		DPRD sets priorities using PIIP; CEO implements
Technical/Creative						
* (Accounting implementation)	Use single entry and cash basis accounting Try Do Do OK Well 1.25 1.5 1.75	Experiment with double entry accounting Try Do Do OK Well 2.3 2.5 2.75	Implement Double-entry accounting Try Do Do OK Well 3.25 3.5 3.75	Implement computerized accounting system Try Do Do OK Well 4.25 4.5 4.75		Implement national accounting standards
Red Thread implementation, VMGOPA	Implement account codes for 100% of Focus Area	Implement account codes for 100% of City-wide	Start discussion about need for changing RENSTRA to tie to vision, mission, goals, objectives, and programs	Changes made to RENSTRA		Ability to determine the cost of goals and objective

	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75		Try 5.25	Do 5.5	Do Well 5.75	
Green Thread implementation	Develop AKU and SP			Adopt AKU, SP with a Finance perda			City-wide - Top 3 priorities in SP receive top 3 allocations from total budget based on (O+C+GA)			City-wide - Top 5 priorities in SP receive top 5 allocations from total budget based on (O+C+GA)				City-wide - Top 10 priorities in SP receive top 10 allocations from total budget based on (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75					
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	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75					
Ratio of direct costs (with performance measures) to total budget - DC: TB	Focus area has 30% = DC:TB (O+C+GA)			Focus area has 60% = DC:TB (O+C+GA)			City-wide has 25% = DC:TB (O+C+GA)			City-wide has 50% = DC:TB (O+C+GA)				City-wide has 90% = DC:TB (O+C+GA)			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75					
Performance Reporting	LAKIP (Dept >>>> BPKP, MoHA); CEO >>>LPJ			Dept prepares PR for CEO (budget summary+ major accomplishments + selected major accomplishments)			CEO prepares PR for DPRD (budget summary+ major accomplishments + selected major accomplishments)			CEO adds to PR: graphics, benchmarking with other LGUs. Citizen surveys				CEO adds report to citizens at a high level reporting on performance for most important city priorities			
	Try 1.3	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75					
Community																	
Public hearings on budget	Hold a hearing with no published budget summary			Publish a budget summary in the newspaper			Add: Distribute a Citizen's Guide to the Budget including a			DPRD starts to use the public hearing to "fine-turn" the budget.				DPRD consistently public hearing to "fine-turn" the budget.			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.25	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75					
Public Involvement and Information Plan (PIIP)	PIIP developed and used internally			PIIP approved by DPRD			PIIP used on regular basis for budgeting decision-making			PIIP begins to be used for other decision-making				PIIP consistently used for community input for all decision-			
	Try 1.25	Do 1.5	Do Well 1.75	Try 2.3	Do 2.5	Do Well 2.75	Try 3.25	Do 3.5	Do Well 3.75	Try 4.25	Do 4.5	Do Well 4.75					

Score:

2

APPENDIX I

LIST OF PUBLICATIONS

Appendix I: List of Publications

Daftar Publikasi BIGG

Title	English	Bahasa Indonesia
The BIGG Picture (1)	Welcome to Building Institutions for Good Governance	Selamat Datang di Program Pengembangan Pemerintahan yang Baik
The BIGG Picture (2)	Setting Up A Performance Measurement System	Membuat Sistem Pengukuran Kinerja
The BIGG Picture (3)	What is a Performance Budget?	Apa Anggaran Kinerja itu?
The BIGG Picture (4)	Glossary	Daftar Istilah
The BIGG Picture (5)	Establishing Budget Priorities	Membuat Prioritas Anggaran
The BIGG Picture (6)	Public Information and Involvement in the Local Government Budgeting Process	Informasi dan Keterlibatan Masyarakat dalam Proses Anggaran Pemerintah Daerah
The BIGG Picture (7)	Capital Investment Program	Program Belanja Modal
The BIGG Picture (8)	Financial Policy Making	Kebijakan Keuangan
The BIGG Picture (9)	Cost Containment	Pengurangan Biaya
The BIGG Picture (10)	Financial Planning, Part One	Rencana Keuangan Bagian Satu
The BIGG Picture (11)	Government Policies on Performance Budgeting	Kebijakan Pemerintah dalam Penyusunan Anggaran Kinerja
The BIGG Picture (12)	Budget Overview	Pedoman Anggaran
The BIGG Picture (13)	Financial Planning, Part Two	Rencana Keuangan, Bagian Dua
The BIGG Picture (14)	Financial Planning, Part Three	Rencana Keuangan, Bagian Tiga
The BIGG Picture (15)	Revenue Administration, Part One	Administrasi Pendapatan, Bagian Satu
The BIGG Picture (16)	Revenue Administration, Part Two	Administrasi Pendapatan, Bagian Dua
The BIGG Picture (17)	Revenue Administration, Part Three	Administrasi Pendapatan, Bagian Tiga
The BIGG Picture (18)	Revenue Administration, Part Four	Administrasi Pendapatan, Bagian Empat
The BIGG Picture (19)	Newsletter	Newsletter
The BIGG Picture (20)	Revenue Administration, Part Five	Administrasi Pendapatan, Bagian Lima
The BIGG Picture (21)	Revenue Administration, Part Six	Administrasi Pendapatan Bagian Enam
The BIGG Picture (22)	Revenue Administration, Part Seven	Administrasi Pendapatan Bagian Tujuh
The BIGG Picture (23)	Guidelines for Preparing a Citizen's Guide to Budgeting	Paduan Penyusunan Pedoman Penganggaran Bagi Masyarakat
The BIGG Picture (24)	Linking Vision, Mission, Goal, Objective, Program, Activity, and Performance Indicators	Menghubungkan Visi, Misi, Tujuan, Sasaran, Program, Kegiatan dan Indikator Kinerja
The BIGG Picture (25)	Resources Cities: Partnering to Make A Difference (Part One)	Kota Mitra: Kemitraan yang Membawa Perubahan (Bagian Satu)
The BIGG Picture (26)	Resources Cities: Partnering to Make A Difference (Part Two)	Kemitraan yang Membawa Perubahan (Bagian Dua)
The BIGG Picture (27)	"Best Practices": Innovative Approaches from Indonesia's Rural Local Governments	"Best Practices": Pendekatan Inovatif dari Pemerintah Daerah Indonesia
The BIGG Picture (28)	Coordinating Public Services	Mengkoordinasikan Pelayanan Publik
The BIGG Picture (29)	Data Collection for Performance Indicators	Pengumpulan Data Indikator Kinerja
The BIGG Picture (30)	Introduction to Accounting	Pengantar Akuntansi
The BIGG Picture (31)	Governmental or Fund Accounting	Akuntansi Sektor Publik atau Akuntansi Dana
Manual	Local Government Consulting Reference Manual	Pedoman Sebagai Konsultan Pemerintah Daerah
Manual	Performance Budgeting Reference Manual	Pedoman Acuan Anggaran Kinerja