

CONDUCT AN OPPORTUNIST OF BUDGET ACTORS IN THE PLANNING AND BUDGETING THE CITY OF BIMA

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Abstract

The study aims to know the pictures as well as because the behavior of an opportunist of budget actors in the planning and budgeting. The research is based on interviews former related problems which include planning and budgeting which was formed in a team of regional budgets (TAPD) is still dominated by policy by a team of the local government budget and the agency budget the legislature. This type of research that is used which is research a qualitative approach a case study of design embeded (design the case of a single established). The result showed that the behavior of opportunism of the budget actors the onset of the planning process, in addition to the implementation of the policy toward the budgeting process is often incompatible with the needs of SKPD who has previously determined, and the picture is going on in the allocation of expenditures of social assistance and grants is often the case of inequality. The government needs to based on the idea that the government and the legislature should be more sensitive to the opinions, desires and demands of society to carry out the functions of musrenbang and recess as a means of monitorig in the planning process. The government has to be honest and open in the wisdom of even taking into account the limitations that exist.

Keywords: Budget Actors, Opportunist, Policy Implementation, The Government, Design Embeded.

1. Introduction

The city of Bima as an autonomous region that formed 13 years ago has been through the process of development that is full of “*serba serbi*”. This aspect of financial, not so doesn’t mean I don’t have a master saw the majority of the self-sufficient in a region managed. It’s not impossible a government woke up with it if isn’t equipped with planning and budgeting capable of dedicated to bringing to the progress of a government. Measure the ability of an area depends on planning, implementation and supervision of the maximum if at first the budget actors have an intention for the advancement of regional development itself. In the context of regional development planning, in addition to regional development planning, budget planning expenditures is one of the important in determining sustainability and success of regional development.

Speaking of the executive and legislative branches it is “sensitive” if being linked to the planning and budgeting area. Both have a different and each has a function that is clearly different. Riharjo (2015) to explain that a budget as a guideline and the target to be achieved by organizations for the future, as well as a component of central management accounting in the public sector for activities of planning, organizing and controlling. Through the budget, management governance can control the implementation of operational activities are geared to carry out the strategy in order to realize the vision and mission of the local government.

Based on the result of an interview earlier gained some phenomenon of the problems associated with planning and budgeting of local government that can create a behavior an opportunist of budget actors of them: first, planning and budgeting which was formed in a team of regional budgets (TAPD) is still dominated by policy by members of the team TAPD and the Banggar parliament. Second, the process of planning activities separate from budgeting (the proposed programme activities of the interests of the electoral region) out of recess. The musrenbang are still only develop programs and activities that will spend (shopping list). This should first make a list that has been carried out by those who have not implemented for not overlapping programs and activities proposed. Third, separate the planning process and this budget goes on as the provision of the budget. With a separate process planning and budgeting should be carried out before the signing of the memorandum of understanding between the legislature with executive related to the determination of the budget. Fourth, the availability

of the budget is not the right time can hinder the implementation of a program and activities that have been planned. Fifth, although SKPD have been proposals to make the program and activities that meet their individual needs, but on TAPD the activities of the priority will be allocated and removed with the planned activities exceeds the allocation of funds. Lastly, SKPD who has the allocation of a big budget, which is a SKPD who in direct contact with the community both in terms of direct expenditure and expendituree did not immediately have less power, planners are due to frequent political process that happens.

Based on the background of a problem up there, then these investigators trying to develop an argument that to be able to understand the idea of the behavior of an opportunist and internal conflicts from the government side, and the legislature to planning and budgeting area then it should be done approach to research on the budget actors the handle directly related local governments. This is because the entity is the responsibility of the planners, managing the budget are from the planning, implementation, reporting to the accountability of the budget.

Referring to some previous research, explained that the novelty in the study, the researchers focus to explore the behavior of an opportunist and internal conflicts in the planning and budgeting of the budget actors on glasses in the policy implemantory theory, Which previous studies would be reviewed an emphasis on the agency theory.

The study aims to know the picture as well as because the behavior of an opportunist of budget actors in the planning and budgeting the city of bima.

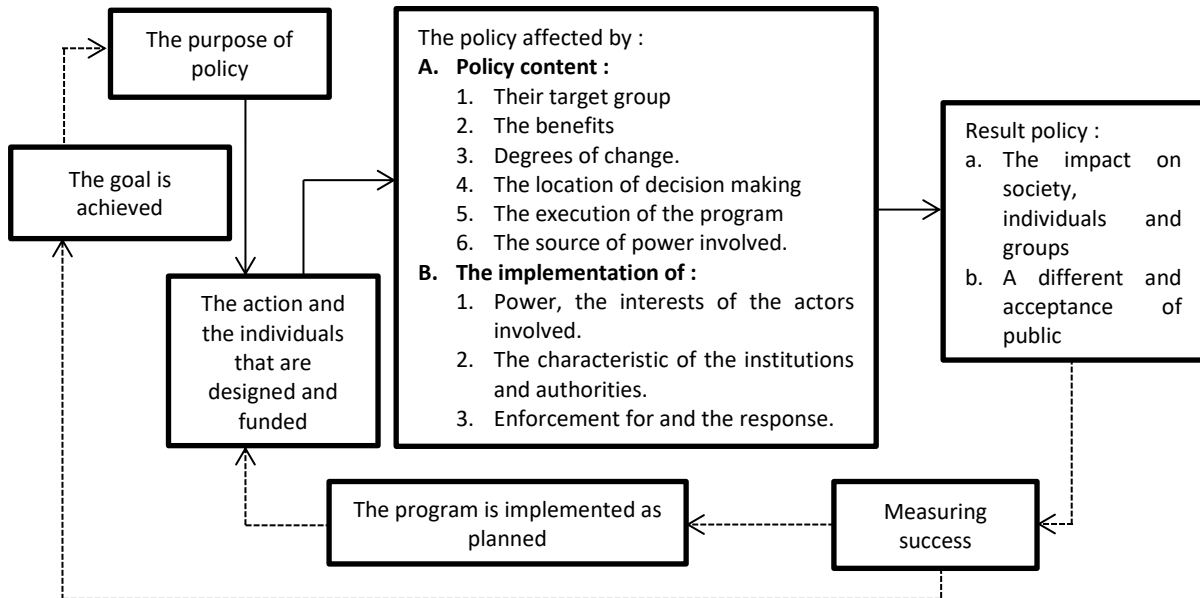
2. Theoretical framework and Hypothesis Development

2.1. Theoretical framework

2.1.1. Policy implementory theory

Speaking of planning and budgeting must be talking about management, economics, accounting and resources that are all be together on the activities of an organization to produce a value and the objectives to be achieved, planning and budgeting area is always based on the stage and the provisions of the process of the policy defined by the government.

The Merilee (1980) in Terianus (2014.) that the success of the implementation of policy influenced by two variables, namely the policy (content of policy) and the implementation of policy (context of implementation). The explanation above can be explained in the following picture :



Caption. Implementation as the political process and Administration.
Source : Grindle, Merilee, (1980) in Terianus (2014.).

Variables are located on the scope of the contents of the policy and the implementation of the three and produce policies which impact directly by the community, individual and group and will produce change and an acceptance by society. The policy is expected to be a tool to measure the success of a program that had been carried out of action program and the individuals who have funded by the government is based on the objectives to be achieved from the implementation of policy.

2.1.2. Planning

Speaking of planning, we're going to be confused to see many variations of understanding of planning. It is, is due to the fact that in everyday life often we find a lot of using the planning in a day. Someone who do not plan to do something it was not systematic. A person who makes planning should involve a number of steps forward in his mind, mind will certainly led to a direction the results of a specific purpose. In addition, planning can be interpreted as the determination of action for the future, and if in the planning that we need a method that is more detailed, then we could biodegrade it with the coordination of activities that would come on time. So, we can conclude that planning is not only look

at the next but also go on the momentum, and if need be, we also are involved in dealing with the planning process is completed.

Sony et al (2008) said that planning as a a continuous process that includes the decisions or choices a variety of alternative use of resources to achieve the goals specific to the future. He further emphasized that planning as terms of choosing and connecting the dots as well as create and use allegations about the future in describing and formulating activities proposed and deemed necessary to achieve things.

The process of planning and budgeting in the area which is reflected in the budget is based on the work plan areas that had been developed, both of which refers to the Work Plan And The length of the Regional (RPJPD), work plan The medium of (RPJMD), and work plan of the Regional Development (RKPD).

At the level of SKPD, planning and budgeting also drawn up based on the Strategic Plan (RENSTRA) positions SKPD. In arranging RKPD, Strategic and work plan (RENJA) positions SKPD, a document of the main developed in stages and sistimatik through discussion in depth the members of the SKPD, both in the SKPD and musrenbang the city. The planning and budgeting the ideal it that way, but in reality can show a different result each.

2.1.3. Budgeting

Planning the construction of the area can come to fruition, if supported by the ability of the financial, and the allocation of funding and fair distribution, as well as measured by clear. This indicates that Paradigama the assessment of performance areas to be a primary dimensions to assess efficiency and effectiveness of the budget, including the budget planning process at the SKPD who are authorized to do the allocation of budgeting. Allocating the budget in accordance with the ability of local and regional development plans indicate that the local government's desire to achieve the degree of public welfare. In the context of local government development planning, the mechanism begins with a discussion of budget policy delivery general budget to the legislature. The next legislative discuss general policy budget proposed by the Regional Government in a preliminary discussion RAPBD.

One of the concrete to bring transparency and accountability in the delivery of the financial accountability of government that meets the principles of the right time and in following standard

government that has been widely accepted. To embody the principle of local government financial management in a transparent and accountable, the financial administration of the region must be based on generally acceptable accounting system. This marks the financial management of local government must have a strong legal foundation associated with the main points of financial management, which can be confirmed again by the system and procedures for financial management and accounting policies.

2.2. *Review of the research previous*

The behavior of an opportunist who happened to the internal governments with the legislature in the process of planning and budgeting has attracted some interest of researchers to study it. Some research related to the behavior of an opportunist as well as internal conflicts between the government and legislature already been done by researchers, Where is based on studies above are combined with the theories related and relevant is one of the recommendations in this study.

Several studies are among others, Latifah P (2010) to about the behavior of opportunism from persepektif the agency, Sulton (2013) the study related to the cycle of budget politics in the district of ponorogo, Parwati et al (2015) to about the behavior of opportunism in peganggaran in the district / city in bali, Gumiadi (2016) who conducted the study the same in Kabupaten/Kota in the province of east java, Riharjo (2015) who examined about budgeting area : The consensus, power and budget politics, Hanida et al (2015) who examined about the analysis of planning and budgeting policy for making more significant local government planning policy in Indonesia.

Some previous studies that have been raised earlier showed that the behavior of opportunism of the executive and legislature is so complex and equally in every object research, policy makers more political and ignore things that are democratic, social as well as the principles and values contained in the pancasila. Referring to some previous research, explained that the novelty of this study the researchers focus to explore the behavior of opportunism in the planning and budgeting of the budget actors on glasses in the implemantory theory, which previous studies would be reviewed an emphasis on the agency theory.

The study aims to know the picture as well as the reason for his behavior opportunistic of the budget actors in the planning and budgeting the city of bima.

3. Research Methods

The study with the qualitative with the research strategy case study. of this research to investigate carefully a program, events, activities, the process or a group of individuals. The case is limited by time and activity, and researchers collected information in complete with using a variety of procedure of collecting data based on the appointed time (Stake, 1995 in John W. Creswell, 2010). The case studies would be less depth when only focus on a certain phase or one particular aspect before get a general picture about the case. On the contrary, case studies will be lost if only just to get a general picture but there's no find something or some aspects in particular that needs to be studied intensively and depth. The case must be done directly in real life of the case was investigated by the fact that such data, case studies can be obtained in the case, which, however, can also be obtained from all those who knew and know the case properly. According to Yin (2014.) was quoted as saying in the mold to 13-nya there are four types of design research case studies of the design of the case of a single holistic, design the case of a single established, design and in multiple cases (*holistic*), and design in multiple cases established (*embedded*). As in the study is the type of design research that is used is Type 2 : the design of the single case can be created because the unit analysis used there are two and Development and the Regional House of Representatives with the object of which is the behavior of opportunism of the budget actors.

Our data source used in this study to be classified into two, namely the primary and the secondary which is directly derived from a source of information. The primary in the study is derived from interviews conducted with stakeholders on Development and of the city of the associated directly with planning and budgeting. The secondary in this research obtained from the analysis document (documentation) in the form of documents that contain information related to the process of planning and budgeting as well as the rules the other relating to the purposes of research. To get some holistic and comprehensive way to a case that became the object of study, researchers using random or better known *snowball sampling*. Sugiyono (2014:53) to explain that the technique is technique of samples that do not provide the same occasion for any elements or member of the population to become informants. Further that snowball sampling is a source of data in the beginning of. This is done because of the number of sources of data a little bit has not been able to provide data is satisfactory, the

researchers were able to find someone else can be used as a source of data. The key in this study is the Vice Chairman Banggar DPRD.

Deputy chairman of the banggar is part of the budget the government appointed by the Government Regulation No. 16 of the year 2010 to evaluate, revise and remove the key points of the minds of the budget actors in the implementation of the budget. It also carried out by the deputy speaker of banggar which provide advice and opinions to the head of the region in preparing the draft regulations on the budget and the draft regulations on accountability of the implementation of the budget and other things in accordance with the tupoksi that is mandated by the PP No.16 the year 2010 on Guidelines for the preparation of the order of the legislative assembly.

The research is the place where researchers revealed the actual state of the object being studied. Because, which is of the town of Bima and of the town of Bima of course, this research will be carried out in the two organizations. Sugiyono (2014:89) that the data analysis is a process to find and compile systematically the data obtained from the interview, a note on the ground, and documentation, in a way to organize the data into categories, outlining in units, a synthesis, into the pattern, to choose what is essential and which will be studied, and made a point so easily understood by yourself or others. According to Miles and Huberman in Sugiyono. (2014.) be explained that data analysis of qualitative, it involves the process of data collection, interpretation, and reporting the results simultaneously and together. In the analysis of data by process of simplification of the data collected in the form of more easily be read and understood. The stages include Data Reduction Methods, data displays, and verification or withdrawal point of view.

4. Results and Discussion

Stages of Local Government Work Plan (RKPD) is very important in planning the annual pelaksanaan area. Preparation of RKPD also is an elaboration of the Medium Term Development Plan (RPJMD) Bima City from 2013 to 2018 and with reference to the National Medium Term Development Plan (RPJMN) Year 2015-2019 and the Government Work Plan (RKP).

The drafting RKPD Bima City in 2016 was intended as a forum to synergize the direction and priorities of the medium-term development with the annual needs of the various stakeholders of

development. The purpose of the preparation of specific RKPD is as a reference for local governments to prepare and establish the Regional Budget Plan (proposed budget). The following indicative ceiling recapitulation RKPD 2016 with a budget in 2015:

Table. Summary of the indicative ceiling comparison RKPD 2016 with detailed 2015 budget

NO		Budget ceiling		DIFFERENCE
		RKPD 2016	Budgets 2015	
	TOTAL	322.xxx.xxx.xxx	259.xxx.xxx.xxx	63.xxx.xxx.xxx
	CHECK SUM OF AFFAIRS PER			
	Number Affairs Mandatory:	298.xxx.xxx.xxx		
	Number of options Affairs:	24.xxx.xxx.xxx		
	TOTAL EXPENDITURE:	322.xxx.xxx.xxx		

Source: Documents RKPD Bima City, 2015

The table above shows the difference between the indicative ceiling will be projected for the fiscal year 2016. The difference of each is different and it depends SKPD SKPD needs itself. However, in terms per business, for business is required to have the allocation of spending by Rp.298.xxx.xxx. and to have the choice uruan expenditure allocation for Rp.24.xxx.xxx. so that the allocation of expenditure projected at Rp.322.xxx.xxx.xxx.

4.1. Executive Policy Implementation in Planning and Budgeting Government.

Local Government given greater authority to achieve financial independence through fiscal decentralization as stipulated by legislation. In the implementation of decentralization and strengthening of local fiscal capacity, some of the regulations that are directly related to it is Law No. 32 of 2004 on Regional Government, Law No. 33 of 2004 on Financial Balance between Central and Local Government, Permendagri 21 of 2011 on financial management. Implementation on the implementation of the planning and budgeting are equipped with the *budget policy actors* in formulating any regional interests, supported by the existing budget constraints. The policy must have the same regulations that perception with the direction of the concept by the central government and the provinces. As stated by the Head of Bappeda PPDS Bima, that:

"... should the implementation of government policy in budget allocation need a more thorough review of more purposeful if the implementation of the budget in line with the priorities predetermined".

In line with this to ensure the implementation of a sustainable regional development, the approach used in Bima City RKPD 2015 to 2016 in general is still followed in previous years. Preparation of regional spending prioritized to support the effectiveness of the implementation of the tasks and functions of the regional work units in order to carry out the field of authority / regional government affairs which it is responsible both obligatory and selection matters. Therefore, an increase in the budget allocation for each regional work units should be in line with the improved performance and the improvement of social welfare services is reflected in the performance of each SKPD. This is similar to the members of the clinical team DPPKAD Bima City that describes that, policy set by the government as a substantive, there are three directions of the policy according to personnel expenditure, spending on goods and services and capital expenditures are composed of indirect spending of local governments for 2016. based on the Minister Regulation No. 21 Year 2011 on regional Financial Management Guidelines, basically shopping areas divided over indirect expenditures and direct spending. Indirect expenditures are expenditures that are not directly related to the implementation of programs and activities, budgeted to finance the personnel expenditure, spending interest, subsidies, grant expenditures, social assistance spending, spending for the results to the provincial / district / city and village administrations, expenditure financial aid to the provincial / district / town / village government and political parties, as well as unforeseen expenditures.

4.2. Political interest in the budget actors in government budget allocations

Speaking of a budget always continue to indications therein, the budget should as a beautiful woman who could debate and could be contested. Budget is an unbroken topic is always evolving in accordance with the dynamics that develop when we talk about the budget. The government and legislature as a budget decision makers of both are different in the gathering and dispensing any of the required budget. The government has a container musrenbang as important in making the aspirations of the people as did the legislature that has a recess in concocting what society needs therein.

Physical SP Kasubid Bappeda Kota Bima argued that:

"... planning and budgeting implemented already outlined the rest of the budget in advance by the actors how to formulate it, set it as a reference in its budgeting

process. Pretext of public aspiration to society the main thing for the improved planning and budgeting ".

There is a statement of the clinical team members DPPKAD following Bima City which stipulates that:

"... political interest was due to the closeness, awoke with a structured and interwoven with a persuasive approach which consequently have an impact on budgetary imbalances. The result of budgeting planning as outlined by the executive in the form of proposed budget document, the mechanism needs to be reconsideration by the legislature as a watchdog of government budget ".

Legislature has a different way to their *political interest*, the submission made by the executive does not necessarily justify any of the budget plan. This was conveyed by the statement made by the clinical team Member of Parliament above.

4.3. Overview opportunistic behavior and internal conflicts of budget actors

Comprehensively, the background of the emergence of oportunstis as well as the internal conflicts in the planning and budgeting both from the realm of the government and the legislature did not have significant differences, opportunistic behavior very subjectively, relying on the legitimacy of the holder / user as well as on the basis of *case by case* that at the time of implementation generalizable.

Government policy is important that activities achieve these objectives must be in consideration of efficiency, the desire, the will and the goals set out in the form of the manifold. From the results of the study conducted by researchers underline that the description of opportunistic behavior occurs at the time of adoption and implementation of indirect expenditures which in *anggaran* the grant expenditure and social aid.

Awarding grants and social aid are legally sourced from the budget should be based on rules and regulations. Until recently many managers at both the executive and legislative corruption tangled case that started in the administration do not martinet. Many of the *actors* are entangled *budget* fraud cases granting the use of grants and social assistance as we have often encountered in social media and television media. It all started because of the opportunities and deliberate ignorance of the provisions in the regulations.

Literally grant is a gift of money / goods or services from the local government to government or other regional governments, regional companies, communities and civil society organizations, which have specifically allocation, are not mandatory and are not binding, and does not continuously aiming for support the implementation of local government affairs. Then bansos is the provision of assistance in the form of money / goods from local governments to individuals, families, groups and / or people that are not continuously and selectively aimed to protect from the possibility of social risk. Grant expenditures and Bansos are two account codes which is currently a lot of public attention. Both of these accounts have interests that need to be accommodated is assisting the local authorities in the public welfare. In the course of its management, grants and bansos have experienced various problems both in the planning, implementation, accountability and its administration.

The results showed a budgetary planning and implementation grants and bansos still in a condition that does not accordance with the principles of reporting. From 2013 to 2016 reporting on the translation of grants and bansos still have a discrepancy reporting presentation. Whether intentional or not that the presentation of the report shows that the first, budgeting grants and social aid should have been a definite name of the recipient and the amount, but not the least amount of determining the allocation of grants and social aid is usually still stipulated in the Decree of the Head of the Regional separated with Regulation (Regulation) on the Regional Budget (APBD), yet a part in the Work Plan Budget (RKA). Second, some grants and social aid in the budget document still spindles, usually only to the type of expenditure and not to the details and objects (not specified who the recipients). Over time the implementation of the budget, will be determined the designation and who the recipients. Based on the studies conducted, researchers found the relation of grants and social aid budget described by the deputy chairman of the City Council Bima banggar follows:

"... Most of us view of budgeting is done in a post that is really required in society, for example in finance, grants and social assistance is needed for anyone, not ethical or social aid grant is for example this year was given to this institution, the following year should be allocated to the other, meaning that right must be rolling've got to hit all .. must be viewed in detail who can be next, since this time there was a grant and bansos term on the council is politically jealousy because of the determination of those who accept and as much was done by the executive, anyone they choose this".

Researchers found a tendency also grants do politicking on the way down in the community as dideksripsikan by two members of the clinical team Bima City Council the following:

"... With the social aid and grants, there are very attached to their opportunistic behavior itu..pada while descending the community he gave bansos in public, as if it was her own money when the money the government".

Another thing also expressed by participants 1 clinical team members Bima City Council the following:

"... related to the grant, the grant was too much for one of the parties, for example to aid the boarding school Adnin Hajj, if not one of the 700 million. I wish we kan grant was not the only right boarding school, but to the whole for receiving grants".

Some participants stated description on evidence obtained by the grantee and recaps bansos fund commencing in 2013 until 2016. The results recaps below is a translation of the summary report indirect expenditures (non-activity) grants and bansos.

Summary and conclusions indirect expenditure (non-activity) grants and social assistance Bima City

Government fiscal year 2013-2016

Shopping description	Year	Budget (in millions)	Explanation	
1	2	3	4	
Indirect spending	Hibah	2013	Rp. 1.3xx.xxx	Shopping grants to ya **** n XXX for one budget year
	Bansos	2013	Rp. x.xxx	Shopping XXX social assistance to organizations for one budget year
			Rp. 7x.xxx	Social assistance spending to po *** k XXX for one budget year
			Rp. xxx	Shopping social assistance to community members for a one-year budget
Hibah	2014	Rp. 5xx.xxx	Shopping grants to ya **** n XXX for a full fiscal year (the same foundation a year earlier)	
Bansos	2014	Rp. x.xxx	Shopping XXX social assistance to organizations for one budget year	
		Rp. 1xx.xxx	Social assistance spending to po *** k XXX for one budget year	

		Rp. xxx	Shopping social assistance to community members for a one-year budget
<i>Hibah</i>	2015	Rp. 1.xxx.xxx	Shopping grants to ya **** n XXX for a full fiscal year (the same foundation a year earlier)
<i>Bansos</i>	2015	Rp. x.xxx	Shopping XXX social assistance to organizations for one budget year
		Rp. 1xx.xxx	Social assistance spending to po *** k XXX for one budget year
		Rp. xxx	Shopping social assistance to community members for a one-year budget
<i>Hibah</i>	2016	Rp. 1.xxx.xxx	Shopping grants to ya **** n XXX for a full fiscal year (the same foundation a year earlier)
<i>Bansos</i>	2016	Rp. x.xxx	Shopping XXX social assistance to organizations for one budget year
		Rp. 1xx.xxx	Social assistance spending to po *** k XXX for one budget year

Source: Data processed researchers (2016)

The volatility of misuse of grant funds and bansos have felt since early let alone in 2018 was a year of local elections that will be held both at provincial and local level. Dominance and political *hegemonielit* make budget policy becomes an absolute right of the political elite. This condition is exacerbated by the emergence of political coalitions that make the budget more into the fields of politicization. Grant expenditure and social assistance often misused to capital especially winning in the election, followed by the *incumbent*.

Then recapitulation translation grants and social aid expenditures from year 2013-2016 shows that the presentation of different reports each year, meaning that consistency in the presentation has not been fully executed and impact on the implementation of the budgetary implications, inconsistencies in statements from the year 2013-2016 has been accomplished well, although there are some ambiguities their sources of funding and budgets can *keperuntungan megghambat* verification in the presentation of the report. Interestingly there is a lack of clarity in the reporting funding in 2016 for grant expenditures agencies / institutions / organizations that are intended for the mosque / prayer rooms, boarding school and its foundation. Of several foundations that exist in the Milky city, one of them always and value its

budget allocation large enough compared with other foundations in the city bima. It is identified that there is interest in it. Moreover, the foundation closeness of political officials in the government bima city. Therefore, researchers try to draw general conclusions about the *budget actors* opportunistic behavior based on interviews with informants during the study. Based on the results of these interviews researchers got an argument that the planning and budgeting need to be the:

1. Strengthening regulation

Strengthening regulation, sometimes clauses that exist on the content of these regulations occur multiple interpretations, rules contained discrepancies can result politik free budgeting intervemsi terjadi absence of the rule. as suggested by the clinical team members 2 Bima City Council the following:

"... indeed multiple interpretations of the clause is there. It was the first multiple interpretations of what the substance of the clinical results of the budget is already a legal requirement that can not be changed if it does not violate any applicable rule of procedure ".

It means that the complexity of planning and budgeting have problems both in the normative (legislation to technical regulations) as well as on the political side as the mechanism, the institutionalization of the process, as well as the intervention of political interests. Disjointed slogans we used to listen to "the rules made to be broken" is an irony in the midst of political life. The same thing dideksripsi by one member of the clinical team Bima City Council the following:

"... There are no clear rules of the Regulation if the area capital expenditure to be so, g no contact with penalties or hell, but recommended 30%.The stem from grants and social aid expenditures is due to the lack of enforcement inherent in the rules governing the management and implementation grants ".

Identified above description that the regulation relating to the grant expenditure and social assistance have not been fully attached. Related to social assistance expenditure, up to now there is no legislation that regulates and defines social assistance spending. kesekahteraan people often say the government as social assistance spending activity. So, from the accounting errors corrected and budgeting will be difficult to have an impact on the emergence of opportunistic behavior and the internal conflict. And also the possible impact not no corrections to the presentation of its financial statements that it can only be given disclosure in case of errors in budgeting.

2. The government policy

Catheryn seckler-hudson in Soenarko book tells *the public policy, as a rule, be understood by the citizens who pay for its cost* (the government's policy as a rule, it must be understood by the people who have to pay for it). Public policy has been accepted and implemented to meet the public interest must be adhered to and receive support from the community.

With the wisdom-the wisdom more participatory government in meeting the public interest so that people can accept the implementation of the government is doing. Instead, the offense that often occur in the implementation of development in the municipality Bima has made people more apathetic, more cynical in response to the policies made by the government. Inequality implementation of development was often seen in the implementation of development that is being built, which have an impact on the formulation of relevant government budget allocations made public by not stating discrepancies segannya government budgeted and implement a program of activities. The structure of the Milky city regional development when viewed from the culture of the region divided into two western and eastern regions, the western region as an area of trade and services the eastern region as a region of farms and ranches. This is corroborated by Kasubid SP Physical Bappeda Kota Bima describing that the government increase the welfare of the community focus only on the western region alone. With a different potential, but the coverage was unbalanced economic development does not *balance*.

"... the Government develop the area according to the potentialpotentials in the east it is agriculture, so the direction of development in the east it is to open the economy, strengthening of irrigation water and all in east that in the West it's more on the potential in the aspect in trade of goods and services so that we yes "focus there,"how to beautify the area so that people want to come and shop in town, continue then accesses".

The above description is justified by two members of the clinical team that describes the Milky City Council that the implementation of development improvement largely initiated by the interest, both the interest and the interests of the local leaders.

"... The focus of this government as if there is a focus region of western mainly mpunda and rasanae western region, we do not take for granted what you desire political will of this government, once it is built amahami the edge town water to the city market, once this built what should be built east region, so this balance priorities. What are the priorities west, north, south as well as east priorities, finally

today was significant even though the budget was not in accordance with our expectations, but at least there is our program over there ".

Further clinical team members 2 Bima City Council said that:

"... the interests of the mayor political interest barat..tentunya we could see the mayor's political interest him anywhere, as long as it's increasing development in the west continued ,, and we the east we go after, so budgeting is not timpang..berimbang , easth lest it be left out of favor. The budget allocation for the higher western region such as the construction of infrastructure such as mosques, infrastructure, parks .. there is also the construction of waterfall development city..all located in the western region, is that we are fighting, how this budget balance and impartiality of the region A ".

This above is a clear indication of the existence of opportunistic behavior and internal conflicts in the planning and penganggaran still exist especially in the City of Bima. Government discretion in budgeting must be accommodated see perwilayahnya development priorities, not to the government's focus is more focused on a particular area notabane region regional leadership position. Thus the existence of various forms of decision and the possible receipt of the decision regarding the government policy, need a well-considered decision of the planning and budgeting so completely ethical and policy carried out in accordance with the wishes and the will of the people.

3. Transparency budgeting

In the context of *good governance*, transparency is a key element in the implementation of good governance. Transparency refers to the notion that the public has easy to learn and obtain information about policies, programs, and activities paratur governance, both held at the central level and at the regional level. Therefore, transparency is also related to documents and policy-making processes, programs and activities of government officers which refers to the public service. As in the process and planning and budgeting documents. Budget transparency can be interpreted as a comprehensive disclosure (*full disclosure*) on all budget-related information at the right time (*timely*) and systematically. Thus, the transparency of the budget can be understood as a process through the government to provide, open access or deploy both budget-related information during the preparation, implementation and at the time of accountability.

Besides regarding the availability, accessibility and publication of documents, budget transparency is also about transparency in the process. What is meant by the openness of the process is an opportunity for communities to exercise his right to attend the (*right to Attend*), monitor (*right to observe your*) or even provide feedback (*right to express*) in the process of planning, discussion or decision-making, monitoring and evaluation, or process accountability.

In the budget, the public has the right to obtain information, for example in the form of documents or the implementation process of budgeting planning activities. While the government is obliged to open and publish documents budgeting and planning activities to the public. Transparency will increase the responsibility of policy makers so that community control over the authorities will be effective policy makers. Transparency can prevent monopoly power because transparency enables policymakers guard system and a draw (*cheks and balance*) to function properly. Transparency would also be able to reduce the level of budget irregularities, such as corruption. And, transparency will increase the efficiency in public service delivery. In other words, transparency will indirectly increase the commitment of the authorities and subsequent policy makers gradually will improve public services as a whole. Instead, the ineffectiveness of the policy-making process in planning and budgeting that are not transparent will make the results of a failed policy and opens the budget execution aberrations caused due to poor control of society by the lack of information he had.

5. Conclusion, Implication and Limitation Conclusion

Based on the results of in-depth interviews as the basis of the analysis and presentation of data, it can be concluded as follows:

1. That their opportunistic behavior and internal conflicts in the planning and budgeting of the executive and the legislature can be grouped into three indicators, namely strengthening regulation, strengthening transparency of government policy and budgeting.
2. The presence of opportunistic behavior in the allocation of grants and social aid expenditures indicate that the regulations are not strong oversee spending in the sense that there is no shortage of rules attached to how the planning and execution of the expenditure allocation. This can lead to

potential misuse of funds for activities that should not be written even in recording accounting designation. Accounting standards committee of government should provide guidance on the definition, references to regulations related to budgeting intact grants and social assistance. The guide is expected to mempersemit space for stakeholders to formulate, plan, formulate and implement an expenditure allocation of grants and social assistance.

3. Government policies need to be based on the premise that the government and the legislature should be more sensitive to the opinions, wishes and demands of society with the functioning of the function musrenbang and recess as a monitoring tool in the planning process, the government should be honest and open in policy-making by considering the constraints that exist. For the government in decision-making activities must abstain from manipulating undue effort let alone deviate from what the aspirations of the people, violating the oath of office and abuse of power which impact on the community.

5.1. Suggestion

From the results of research conducted at the Tim TAPD in Bappeda and DPRD Banggar Teams related opportunistic behavior as well as internal conflicts, there are some recommendations that can researchers convey suggestions are as follows:

1. Musrenbang and the maximum recess, not only in place due to the rules, but its implementation must be based on the willingness and the real work as servants and public servants.
2. TAPD team is expected to formulate a program that activity should be based on need rather than on the desire and the proximity of most parties, both of SKPD and other stakeholders outside the government organizations.
3. In any event should be equipped with a clear frame of reference, which strengthen the regulation of these activities so that in performing that activity is no legal basis, when activities, how much it costs it has to be clear, this is done to minimize the error at the time of implementation.
4. More specifically in the allocation of social aid expenditures and grants necessary to adjust the budget and its allocation. Keep in internal control and transparency in the provision of grant aid and social assistance.

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