

BUREAUCRACY ANOMALY ON REGIONAL BUDGETING (PHENOMENOLOGY STUDY OF DPRD'S ASPIRATION BUDGET)

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Abstract

The study was objective to assess management and purposes aspiration budget of Regional House Representative Bodies (DPRD) from perspectives of legislatives, executives and societies as part of regional budgeting. The study was conducted at Bima District, West Nusa Tenggara. Result of the study suggested that aspiration budget on Regional Work Unit (SKPD) was part of consensus result among the executives and legislatives on budgeting plan. DPRD assumed the aspiration budget as people aspiration with submitted to DPRD to execute on every SKPD's programs. From the executive perspective, aspiration budget that submitted by DPRD at SKPD was ordinary matter in case not contradicted with programs at SKPDs. Meanwhile peoples assumed that aspiration budget just benefit particular parties. People doesn't have representative assembly on DPRD couldn't get benefit from the budget. Result of the study could be a reference for all stakeholders as they comprehend primary duty and function of good government.

Keywords: Regional budgetin, bureaucracy anomaly and aspiration budget

1. Introduction

Called with aspiration fund has been an endless polemic program. DPR's aspiration budget is similar with pork barrel budget in United States. Its program is pork barrel politics to maintain status quo of DPR is objective to pay any constituents with national budget. The initiative is allows DPR have good reputation from constituencies and to enlarge their electoral vote at next election. In US and Philippine, this initiative has ever legalized and it is objective. Legislative bodies make a serious effort to win the program is included on APBN and APBD despite in legal term the program is not called with aspiration fund but in term of people's program from societies that proposed by legislative bodies to become an executive's program. Actually, the program frequently is spoil the existing system and regulation especially concern with authority of executive and legislative bodies. Since there is great intervention of legislative bodies on budgetary plan process, the executive bodies make an effort to meet legislative body's necessity in form of political agreements (political consensus).

Polemic on Article 81 Act No. 17 2014 concerning with a sentences suggested that DPR have an obligation to accommodates constituent's aspiration with regularly visitation, accommodates and to follows up people's aspirations and propositions. It's become a DPR's motive to grant aspiration fund in order to include in APBN budgetary. The act also is to be long discourse and emerge refusal from great number of peoples on DPR's expectation to infiltrate aspiration fund into APBN

Constitutionally, the aspiration fund program is not concern with DPR's function. According to Article 20A paragraph (1) 1945 Constitution of the Republic of Indonesia and Article 69 paragraph (1) Act No. 17 2014, about MPR, DPR, DPD and DPRD, suggested that DPR have legislation, budgeting and controlling functions. In term of budgeting function, Article 70 paragraph (2) state that budgeting function concerning with consideration and agreement on formulation of constitution about APBN that proposed by President. DPR's function on constitution just considering and decreeing budget allocation in form ABPN's act, in other hand legistives have authorized to control the budget realization and the act implementation.

According to Act No. 17 2003, management of aspiration fund that perform by DPR will emerge constitutional problem. The act explicitly suggested that authority of national monetary management is hold by President and mandated to minister, and submitted to regional leaders. DPRs haven't authorized to manage national monetary, they just approve and decree budgetary plan with political mechanism. The budget is managed by President as executive bodies and organizes governmental administration.

President as budget manager also manifested on Act No. 1 2004 on National Treasury. The regulation is clarifying responsibility of budget user is hold by President as government administrator. The phrase sound that "budget users is responsible to President, Governor, Local Leader". In the act, user is the Ministry and executive bodies. General Secretary is entirely controlled by Government Staff.

From the constitution, DPR's budgeting function on APBN is to consider and to approve plan of APBN act, and controlling function on APBN is conducted to control the act implementation. Role of DPR to acquire, accumulate, accommodate and follow up peoples aspiration is conducted through regularly visiting to constituents. DPR is not offer an authority to manage national fund, just to consider, to approve, to control and follow up any fraud from the implementation. Budgeting of aspiration fund is not accommodated in the regulation.

Aspiration budget program is a critical phenomenon on planning process both nationally and locally. Contravention of the program is not occur in top level government, but occurs in legislative bodies. Aspiration budget proposal that proposed by DPR is not yet emerges uniform opinions. Every legislative fraction has different argument about urgency of constituent aspiration fund. Fraction that support the program is refers to Act No. 17 2014 on MPR, DPR, DPD and DPRD.

Proposal of Constituent Development Program (UP2DP) is mandated of the Act No. 17 2014, in order to bring national legislative members among with peoples. Whereas, contra parties assumes that aspiration fund is not have explicit legal standing. Budiman (2015) suggested that aspiration fund that allocated on legislative members and that objective to develop constituent district actually have not explicit reason, DPR just to conduct legislation, controlling, and planning functions and budgeting should not extended so far, legislative board become as a budget channel for constituency, in other hand existing budget doesn't maximized to acquired society aspiration from constituency (www.detik.com).

Any stakeholders assess that the program is illegitimate any constitutions such as Constitution Court statute on material assessment of Act No. 27 2009 on MD3 and Act No. 17 2003 on National Monetary. According to these regulations, authority of DPR in considering budget until three units is comitted. Act No. 17 2003 asserts that any article explicitly state that national expenditures is authority of national government. In the act of National Monetary, there is not a rule that regulate national monetary for other bodies beyond government bodies. (www.mahkamahkonstitusi.go.id)

Andrianof Chaniago state that aspiration budget is not relevan with Act No. 25 2004. Fund with particular number is relevan with the regulation. National development policy in a period is determined by the president's vision and mission. Peoples' aspiration concerning with development will accommodated through development and planning conference, range from villages to national levels. With the gradual conference, priority program of national development will be acquired. (www.voaindonesia.com)

Contradiction of the program is not occurs at national level only, but at regional level, and it occur at Bima government. Some members of parliament haveendeavoredto reject the program. Edi Muhlis, member of Bima's Parliament, states that aspiration fund is a form of conspiracy to undermine Bima district budget. He states that Bima District Assembly Members are planning a large-scale corruption against the Bima district budget. Each board member will be working on projects that the value of hundreds of billions of rupiah. Aspiration fund only shield of legislative members to execute projects in the regional work units (SKPD) in the scope of the Government of Bima, so there is no reason for SKPD to reject the proposal of Parliament, because the board argued that such aspirations are proposal from societies that must be followed up by Parliament (www.koranstabilitas.com). Despite the rejection by some members of parliament Bima, not least also supports the aspiration funds. Board judged that aspiration funds will be utilized for regional development in accordance with the aspirations articulated constituents to the board (www.bimakini.com).

Research on the opportunistic behaviour of politicians in decision-making of public investment due to capital spending is highly descretionary, politicians make decisions related to the budget amount of public investment, the composition of the budget of public investment, the determination of specific projects and the location and magnitude of the design of each project investment public. The decision

related to the award of contracts to outside parties, which may result in the flow of rents in the form of commissions (Tanzi and Davoodi: 2002). Other studies related to local budgeting and politically opportunistic behavior committed by the legislative budgets have been carried out by previous researchers. Among Octavian (2016), glazed (2015), Gayatri (2015), Sopanah (2012), Zulkifli and Djaja (2014), Syarifudin (2009), Ikhsan and Isnadi (2009), Syukriy and Asmara (2008) and Askam. The results suggest that the legislature often behave opportunistic in drafting the budget. Community involvement in the budgeting process is still a mere ceremonial. Legislature wants to show its performance to its constituents by utilizing the existing budget in the area. Although the aspiration funds are not included in the draft budget, but in fact the aspiration fund will appear on a work program that is deposited on SKPDs. Contradiction and anomaly in the budgeting of funds aspirations motivate researchers to conduct in-depth study by means of phenomenological qualitative approach.

The research problems that can be formulated are; (1) how the budgeting process aspiration fund in Bima Government and as (2) what is it implications for external stakeholders on the aspiration funds? The purpose of the research is to assess and to describe the budgeting process in the DPRD's aspiration fund of Bima District Government and its implications on external stakeholders. The study is expected to contribute theoretically to enhance treasures or insight concerning with the Public Sector Accounting in relation with regional budgeting from different perspectives of agency theory.

Practically, benefits of this research are: First, legislature is expected to provide as an input to consider the regulation in order to strive the aspirations of the people. Legislative members should focus on the supervision of financial management that is done by the executive, so that there is a check and balance of its implementation. Secondly, executive as the executor of the budget, the study are expected offer an input as programs developed and practically should have regard to guidance and general government programs and with regard to the proposals from the public, the board and the technical study of the official concerned. Third, results of the study are expected to increase the community's understanding of its involvement in local budgeting processes particularly related to aspiration fund, so as they have perform to control any programs and policies that implemented by the executive and legislative. Result of the study could provide an input to the district government concerning with issue of funds aspiration need for legal framework, so there is no debate in the community as well as among

the executive and the legislative. With a clear legal framework, the formal legality of each program will be explicit and measurable. Thus both the executive and the legislature are expected to carry out their respective functions in accordance with the authority and direction that has been mandated in laws and other regulations.

2. Literature Review

Agency Theory from Perspective of Budgeting of Aspiration Fund

Agency theory in the budgeting process comes from two perspectives: the relationship between the people and the legislative, and between the legislative to the executive. From perspective of an agency relationship between the legislative and the executive, legislative and executive agent is the principal (Halim Abdullah, 2006). From perspective of an agency relationship between legislative and peoples, the legislative is agent who defends the peoples' interests (principal), but there is no clear mechanism and regulation and control in the delegation of authority of the people against the legislature. This is what often causes distortion of the budget drawn up by the legislature so that the budget does not reflect the allocation of resources to the fulfillment of the public, but rather tend to prioritize self-interest of the parties of the legislature. If it occurs, it is likely that approved budget is a tool for the right of people staged theft or commonly known as corruption (Mauro, 1998; Keefer and Khemani, 2003)

Agency theory is utilized to explain conflict of interest among executive and legislative since budgeting process of aspiration fund. Executive body, as agent of legislative bodies, is comprehend program and has an authority to plan and responsible to SKPD's work. Legislative body is commissioned to organize represented peoples' interests and aspiration. With authority of legislative, aspiration fund become a part of regional budgeting.

Legislative Engagement in Budgeting

Legislative involvement in the budget process has an important and strategic role. Dobell and Ulrich (2002) suggested that the main role of the legislative is to represent the aspirations of the people, of enhancing the capacity of government officials, and perform the control over the performance of the

government. This puts the legislature three roles can have a significant impact on government policy. Meanwhile, according to Havens (1996), the legislative bodies have not the same preferences with the government on policies concerning with budget.

Samuels (2000) describes there are two possible changes that could be done by the legislative to the executive budget proposal document, namely: first, to change the total budget, and second, to changing the distribution of expenditures/expenses of budget. Following the order of the prevailing legislative power, several possibilities that could occur are:

“(1) The legislature cannot increase spending or the deficit, but can decrease spending or raise revenue; (2) the legislature requires Presidential approval before final passage to increase spending; (3) the legislature cannot increase the deficit, but can increase spending if increases revenue; and (4) the legislature can increase or decrease spending or revenue without restriction. (Samuels, 2000).

The preparation of the budget proposal or draft budget that hold by the executive based on the guidance and general policies (AKU) and the strategies and priorities (SP) which is derived from the strategic plan of the area (Renstrada). AKU and SP are involved in a memorandum of understanding between the executive and the legislature. At the formulation stage is relatively not occur conflicts between the executive and legislative, while at a later stage, when the draft budget is proposed to be set budget usually has to go through the debate and negotiations between the two bodies.

In several local governments in Indonesia there is a conflict between the legislative and the government in budgeting process. For example in the case of (1) the preparation of the budget, especially in the position of budget to Parliament, (2) the financial position of Parliament against the PAD, (3) the position of legislators and their protocol facilities, and (4) the annual accountability report discussion of regional heads (Yudhoyono, 2003: 39). Abdullah (2004) found that the DPRD have preferences that differ with top executives related that a total budget for education, health and public works. The budget of public works that proposed higher, while for education and health sectors is lower.

3. Methodology

The study was utilized phenomenological-qualitative approach, to investigate and discover the sense of essential cases from a phenomenon. Phenomenology approach is concerning with comprehension of daily occurrence, intersubjective situations. Phenomenology study is to be a

philosophical approach to investigate human experiences. It means that the method that is utilized to acquire fresh knowledge or to evolve the existing knowledge, accompanied with logical pace, critical systematic, not grounded on prejudice thinking, and not dogmatic. Main concept in phenomenological study is value. Value is a substance that emerges from human experiences consciously. Phenomenology study is expected to discover sense of human experiences, sense of a kind of human experience would depend on how an individual contact with their experiences.

In the study, phenomenological approach aims to find or discover the value of phenomenon of anomaly of DPRD's aspiration fund in budgeting of Bima regency government. Aspirations fund though not visible, but its implementation can be seen from work programs entrusted the Parliament on SKPDs. The existence of funds aspirations as a phenomenon signifies the intent of Parliament Bima regency government. Informant is determined by purposive sampling method. Purposive sampling is selection of informants that is not based on strata, position, guidelines, or a region but based on objectives and specific considerations that keep in touch with the problems of the research. As for the informant researchers are Legislative Members and Executive in the scope of Government Bima and the targeted community.

This study has also utilized snowball sampling technique to exploring source of data that researcher acquire large numbers of data. The data collection is done by depth interviews (in-depth interview). In-depth interview is the process of obtaining information by means of interview with or without the use of a guideline, where the interviewer and the informant involved in the social life is relatively long (Sutopo 2006 : 72).

4. Result and Discussion

Involvement of Legislaive on Regional Budgeting

Legislative authority in the budgeting process stipulated in Act No. 17 2014 Article 70 paragraph (2), states that the function is held to consider the budget and give its approval of a draft law on the state budget proposed by the President. Budget is a document in the form of government work program that involves all elements, from the community, the executive and the legislature. Keterliban Parliament in the preparation of local budgets can clearly be seen from the statement legislators Bima

regency following:

“Kalau keterlibatan dewan itu kan yang paling inti mungkin ada di 3 unsur. Unsur pertama di Musrenbang (Musyawarah Rencana Pembangunan).di Musrenbang itu kita hadir di situ. Musrenbang itu kan gabungan dari berbagai usulan, saran, masukan, pendapat, aspirasi. Itu keterlibatan dewan yang pertama ya. Lalu kedua, eksekutif itu kan mengajukan Rancangan Peraturan Daerah (RAPERDA), apa RAPBD, setelah diajukan dengan berbagai tahapan-tahapan, nantikan bisa diketahui tahapan itu kan mulai dari nota kesepahaman itu tentang apa, tentang KUA PPAS, lalu kami membahas di Badan Anggaran (BANGGAR), artinya setelah melewati pandangan umum fraksi, bla,, bla,, bahwa itu dapat dilanjutkan, kemudian dibahas di tingkat komisi (klinis). Di klinis itulah kita mempertajam berbagai hal menyangkut dengan isi daripada RAPBD itu”.

“If the involvement of the board that's most essential may be in the 3 elements. The first element in Musrenbang (Development Plan Meeting). On Musrenbang that we were there. Musrenbang is a combination of various proposal, suggestions, feedback, opinions, aspirations. It is a form of board engagement, yes. Secondly, executive is proposed a Regional Regulation Draft (RAPERDA), what RAPBD is, once proposed through various stages, forward will be known stages range from a memorandum of understanding about what, about KUA PPAS, then we discuss in Budget Board (BANGGAR), after a general view of the faction, blah blah ,,,, that it can continued, then it discussed at the committee level (clinical). There we sharpen range of matters relating to the content rather than the local budget”.

This was confirmed again by a statement from the Regional Development Planning Agency

(Bappeda) that states that:

“Keterlibatan dewan itu dalam proses perencanaan dan penganggaran itu kita lihat dari awal. Sejak penyusunan Renja Pemerintah Daerah. Jadi ada 4 sumber perencanaan itu yang paling pokok. Kita memperhatikan prosesnya, mulai dari proses partisipatif, itu kita kenal dengan dokumen yang dilahirkan adalah namanya RPTK (Rencana Pembangunan Tahunan Kecamatan). Itu prosesnya mulai dari Musyawarah Perencanaan Dusun (Musrenbangdus), Musyawarah Perencanaan Desa (Musrenbangdes), Musyawarah Perencanaan Kecamatan (Musrenbangkec). Lahirlah yang namanya RPTK. Kemudian kedua proses yang disusun secara teknokratik itu lahir namanya Rencana Kerja (Renja) SKPD yang disusun secara keilmuan, keahlian, kemampuan sesuai tupoksi SKPD. Kemudian dewan disitu ada proses politis. Proses politis ini namanya lahir hasil reses dewan. Ya, kemudian berikutnya ada yang disampaikan langsung kepada Bupati dan Wakil Bupati baik secara lisan maupun secara tertulis. Secara tertulis mungkin ada proposal dan sebagainya. Ya, Empat sumber ini digabung sehingga dikomunikasikan dalam Forum SKPD itu menjadi Rancangan Rencana Kerja Pemerintah Daerah”.

"Involvement of legislative in the planning and budgeting process, we can see from the beginning. Since the preparation of the Work Planning of Local Government. So there are four sources of the most basic planning. We pay attention to the process, ranging from a participatory process, that we are familiar with the document being born is his name RPTK (Annual Development Plan of the District). That process started from Hamlet Planning Meeting (Musrenbangdus), Village Planning Meeting (Musrenbangdes), District Planning Meeting (Musrenbangkec). Thus was born the name RPTK. Then both batch-process arranged technocratic its called SKPD's Work Plan (Renja) arranged in science, skills, abilities appropriate SKPD duties. Then the board there is a political process. This political process emerges recess council results. Then the next there is delivered directly to the Regent and Vice Regent either orally or in writing. There may be a proposal in writing, etc. Four sources are combined so as communicated in the SKPD's Forum become Local Government Work Plan".

Based on the above statement, it is understood that the budget preparation process has been carried out in accordance with the corridor and budgeting mechanism mandated by law. Budgeting has been prepared in normative through stages that have been set from the Development Planning Meeting (Musrenbang) both at village level until subdistrict and district. Musrenbang is the moment to capture the public's desire outlined in the government's work program. The involvement of the board in Musrenbang is to assess feedback, suggestions, complaints and necessity of society. Summary of proposals and proposition that will be discussed further at commission level between related SKPDs and further to be discussed by the budgets board in both the executive and legislative before it was passed into Regional Regulation (Perda).

Bureaucratic Anomalies in Aspiration Fund Budgeting

Political phenomenon of budgeting related to opportunistic behavior has always been an interesting debate in considering of draft of budget. The involvement of the executive and legislature boards in order to consider local budgets often colored the debate for their respective stakeholders' interests. Since local budget is a financial plan that is the basis for the implementation of the budget discussion. Consideration of budget often face the turmoil caused by the expectation of each party feel that their interests are accommodated in the budget. In Indonesia, the local budget documents called with Regional Income and Expenditure Budget (APBD), both at provinces and cities levels. The budgeting process after Law No. 22 of 1999 implemented as amended in Act No. 32 of 2004 and then converted again into Act No. 23 2014 on Regional Government involves two bodies, namely the executive and legislative. Executive propose Budget submission to legislative and legislative discuss with executives and approves the budget through Regulation on the APBN or APBD.

In the process of budget preparation prior agreement is made between the executive and legislative concerning with Directions and Public Policy (AKU) and budget priority, which would serve as guidelines for income and expenditure budget preparation. Executive draft budget in accordance with AKU and budget priorities, which are then submitted to the legislative to comprehend and discussed, collectively, before designated as local regulations (Perda). At the discussion that an initial step entrance legislative role to strive the aspirations of funds. This was pointed out by the authors

interviewed an informant who was a member of Parliament Bima follows:

"Kan begini. Ada istilah Tim Anggaran Pemerintah Daerah (TAPD) yang terdiri dari eksekutif dan legislatif. Eksekutif mengajukan lalu dibahas di Badan Anggaran (Banggar) antara eksekutif dan legislatif. Dari situlah saling atur mengatur sehingga konsensusnya disitu. Dan kalau memang nggak ada konsensus seperti itu tidak akan jadi anggaran itu".

"Well. There is a term Local Government Budget Team(TAPD) which consists of the executive and legislatives. Executive made proposal and it discussed in Budgeting Board (Banggar) between the executive and the legislature. There each set arranged so that a consensus there. And if there was no consensus will not be a budget that".

Based on the above, we can assume that aspiration fund or aspiration program occur in the process of budget discussions between the executive and legislative. With the authority of the executive as well as the principal agent provides a considerable influence during the discussion and determination of the budget. It is a practice that provides space bureaucratic response to the pressure (pressure) given by the legislature in the policymaking process and the budget (Johnson, 1994). Hyde & Shafritz (1978: 324) states that budgeting is a legislative process. So, anything that made the executive in the budget process ultimately depends on the legislature that has the authority to approve or reject the proposed budgets of the executive. With the authority, the legislative and executive exert a pressure on budgeting process in local government. Transactions between the executive and legislative in the budget discussion is common in the democratization process in Indonesia. Because the legislative authority that is considered too large in the ratification of the budget. Budget will not be executed by the legislature without the endorsement of the legislature. Transactions that occurs allocation of budget portion that later is term as the aspiration funds parliament. This practice is a condition of an anomaly when viewed from the authority and function of a real parliament that is to supervise the work of the executive. Parliament felt to have part of the budget outside recess budgets should they fought through a work program that is deposited on related SKPDs.

Preparation of budget preparation starts from service plan of local governments. Selection of the services (in the form of activities) is planned collectively with the largest initiative in executive sphere. Then, executives allocate the budget for each works, programs and budget priorities. Summary of activities and budget proposal submitted to the legislative will be discussed beforehand before ratified as a local regulation (Perda). Aspirations fund as part of a program of work that is deposited on the regional work units (SKPD) through discussion between the executive and the legislative. At the

moment occurs deposite of the aspiration fund. Of course, it is tailored with the work program of related departments. This means that the aspirations of the council will be deposited at the SKPD's work programs because the program is synergy with SKPD's programs. The phenomenon of the aspiration funds in some regions indicates that Parliament have a strong expectation on the existing budget. The expectation is called opportunistic behaviors that benefit themselves in the manner of aspiration fund includes in APBD.

Executive states that the aspiration fund emerge from Budget Implementation List (DPA) of SKPD. This is consistent with the results of interviews with an informant who is the Head of Sub Program follows:

"Masuknya dana aspirasi itu ke Daftar Pelaksanaan Anggaran (DPA) SKPD. Tetapi riwayat masuknya itu dalam struktur penyusun APBD itukan ada yang namanya penyusunan APBD itukan melewati hak dewan yaitu dewan, yaitu banggar yang terdiri dari banggar eksekutif banggar legislatif, melalui momen itu anggota DPRD memasukan atau menyisipkan program atau pekerjaan pekerjaan mereka yang menurut mereka itu perlu pada Dapil mereka. Titipan itu dimasukkan dalam SKPD-SKPD yang sesuai dengan aspirasi itu. Misalnya di dinas kita (kelautan dan perikanan). kalau aspirasi itu mengenai sarana dan prasarana perikanan apakah itu perikanan tangkap, budidaya atau pemasaran, ya udah kita masukan disitu, kalau tidak sesuai ya jangan masuk ke kita. Yang sesuai aja yang dimasukkan dalam program kerja SPKD. Seperti itulah amanat yang disampaikan lewat Tim Anggaran Pemerintah Daerah (TAPD)"

"Infiltration of the aspiration funds into the SKPD's Budget Implementation List (DPA). But the history of the program infiltrate into APBD's preparation is through the budgeting board consisting of executive board and legislative board, in the manner legislators infiltrate their programs that they thought it is necessary at their electoral district. It was included in SKPDs in accordance with the aspirations. For example, in our department (maritime and fisheries affairs). If the aspirations for fisheries infrastructure whether it is catch fisheries, aquaculture or marketing, yes already we include there, if it does not fit so do not get into us. Just prior program is included in the SKPD's program. It is the mandate delivered through the Local Government Budget Team (TAPD) "

At regional level, preparation of the proposed budget or draft budget by the executive based on the General Budget Policy (KUA), Strategy and Priority (SP) which is derived from the Regional Strategic Plan (Renstrada). KUA and SP expressed in a memorandum of understanding between the executive and the legislature. At the formulation stage, relatively no conflict between the executive and the legislative, while at a later stage, when the draft budget is proposed to be set budget usually has to go through the debate and negotiations between the two boards. In budgeting process in several regions in Indonesia there is a conflict between the legislature and the government. For example in the case of (1) the preparation of the budget, especially in the post of budget to Parliament, (2) the position of

finance Parliament against the PAD, (3) the position of protocol of DPRD's member and their facilities, and (4) the discussion of the annual accountability report of regional head (Yudhoyono, 2003: 39). While Abdullah (2004) found that the assembly has different preferences with top executives concerning a total budget for education, health and public works. The budget of public works proposed higher, while education and health spending is lower.

In the execution of government projects, governments carry out financial activities in the cycle of budget management. Basically, the budget cycle consists of four stages: preparation and budgeting, ratification, implementation; and reporting, ratification and evaluation. At ratification stage this is the stage where the transaction occurred or political consensus. It is involve a political process is quite complicated and quite serious. Said to be serious because of implementation of the APBD can not be executed before it ratified by Parliament. Therefore, the chief executive (head area) required not only has the "managerial skills" but also must have a "political skill", "salesmanship", and adequate "coalition building", integrity and mental readiness is high and the executive is very important in this stage. This is important because in this stage chief executive should have the ability to respond and provide rational arguments for all questions and denials from legislative. At this stage the aspirations emerges as proposed by the board members.

Realization of Aspiration Fund

Realization of the aspiration funds deposited on SKPD involving both the executive and legislative boards. The involvements of both are different in accordance with their authority. For the proposal and delivery of work programs entrusted the authority of the board, while the execution is the executive authority. This is relevant with information that obtained through the informant who is the Head of Sub section as follows:

"Sebenarnya dana aspirasikan itukan walaupun ada di dinas-dinas tetapi lokasi apa segala macamnya sudah ditentukan oleh dewan tersebut. Jadi kita tinggal mengeksekusi. Keterlibatan dewan yang bersangkutan lebih kepada penetapan lokasi kemudian bentuk obyek yang akan dituju itu seperti apa. Seperti itu "

"Actually, although aspiration funds is in departments, region allocation and all matter has been determined by the council. So we just execute. The involvement of the board in question is to determine region allocation and what form of objects to be addressed "

Mechanism of allocation of authority clearly appear in the management of funds where the

aspirations of the paperwork associated with other documents is the responsibility of the executive, while the targeting of funds aspiration is under the authority of the council. This suggested that there is a contract agreed upon by both parties that the executive and legislative unwritten an advanced form of elaboration of the existing budget. As information from the informant who is the Head of Sub Division Program at the Department of Animal Husbandry and Health Bima regency:

“Keterlibatan dewan dalam pengusulan sangat terlibat. Selama ini keterlibatan langsung mereka biasanya dalam hal mempersiapkan kelompok, penerima, selain itu tidak ada keterlibatan dewan lagi. Semuanya SKPD yang melakukan pengelolaan, misalnya berupa barang atau apapun kita biasanya kita lelang. Yang melakukan semua itu adalah dinas. Kalau dewan sendiri keterlibatannya adalah hal mempersiapkan kelompok, calon penerima di lapangan, persyaratan-persyaratan yang ditetapkan oleh dinas seperti misalnya masalah lahan, kandangnya, lahan untuk pakan hijau dan sebagainya sudah tersedia disana apa belum. Kalaupun tidak tersedia ya dituntut untuk menyediakan. Disediakan oleh kelompok. Sesuai dengan persyaratan teknis di dinas”.

"The involvement of the board in the proposal is very involved. During their direct involvement is usually in terms of preparing for groups and fund beneficiary, other than there is no other form involvements. Entirely, SKPD performs management, for example in the form of goods or anything we usually we auctioned. Department executed these. If the board itself is preparing for group involvement, potential beneficiary, the requirements set by agencies such as the land, the cage, the land for green fodder and so is already available there anything yet. If not available yes prosecuted for prepared. Prepared by beneficiary group in accordance with the technical requirements".

Principal-agent theory explains that the parties that involved in the budgeting process tend to maximize their utility through allocation of resources within the budget set (Magner & Johnson, 1995). DPRD either as principal or agent seeks to maximize the amount of the budget to be allocated (Smith & Bertozzi, 1998). DPRD considers the aspiration funds as one form of maximizing work program budget work is needed by the community from the recess and musrenbang results. Politicians can take advantage of his position to obtain rents. Political manipulation on public policy can lead resource allocation in the budget is not efficient and effective. Politicians as public agencies prevail shirking because of asymmetry of information and conflicts of interest with their constituents. According Garamfalvi (1997), politicians use the influence and power to determine the allocation of resources, which will provide a personal benefit to the politicians.

Accountability of Aspiration Fund

Executive states that accountability of funds aspiration remains as authority of the executive to responsible for everything. As in the structure of Accountability for Regional Budget Implementation (PPA) according to Regulation No. 13 Year 2006 on Guidelines for Financial Management as amended by Internal Affairs Ministry Regulation (Permendagri) No. 21 2011, starting with reports on realization of the first half of the budget that is accompanied with a prognosis of six (6) months and the next annual report or LKPD (Local Government Finance report) as set forth in Section XII PPA. In the other side, Government Regulation No. 58 2005 on Regional Financial Management, beginning with LKPD PPA structure as set forth in Chapter IX PPA. Whereas Act No. 17 2003 on State Finance and Act No. 23 2014 on Regional Government as amended by Law No. 9 of 2015, the PPA structure directly on the delivery of PPA. These regulations illustrate that LKPD is a responsibility of local governments. Similarly, in relation with aspiration funds, although the funds is deposited in SKPD but accountability remains the authority of related SKPD. This is as the result of interviews with informants who is the Head of Industry Bima as follows:

"Dana aspirasi itu bukan tanggungjawabnya dewan. Itu adalah tanggung jawab eksekutif penuh, tanggung jawab SKPD terkait. Karena tanggung jawab keuangan, administrasi dan fisik itu tetap ada di dinas. Makanya kita dinas tidak sembarang, harus melalui mekanisme persyaratan yang ada di dinas, walaupun misalnya proposal itu mereka yang ajukan, tetap kita melakukan verifikasi dan cek kesesuaiannya dengan program kami yang ada di dinas".

"Aspiration fund was not the responsibility of the board. It is the responsibility of the executive, responsibility of related SKPD. Because responsibility of financial, administrative and physical remain in Departments hand. So we are not careless, must go through the mechanism of terms, although the proposal that they are proposed, we still verify and check our programs is fit in department programs".

It is relevant with statement that expressed by Head of Section at the Department of Animal Husbandry and Health Bima as follows:

"Bukan DPR yang mempertanggungjawabkan. DPR hanya mengajukan anggarannya dan mengajukan kelompoknya. Setelah itu, kalau ada pemeriksaan lagi seperti pemeriksaan BPK misalnya. Pemeriksaan itu untuk membuktikan sesuai ngak, benar ngak ada ngak yang disalurkan ke masyarakat atau kelompok kelompok dari program kerja SKPD tersebut. Jadi kita memberikan data kepada BPK bahwa kelompok kelompoknya ini yang menerima manfaat, setelah itu BPK minta turun ke lapangan untuk melakukan cek kesesuaiannya".

"DPR doesn't have responsibility for the fund. DPR just propose the budget and group beneficiary. If there was an inspection from BPK, for example. Appropriate inspection is done to check out the fund delivered for the public or group from the SKPD's work programs is

appropriate. So we provide data for BPK that explain the group who receive benefits, then the KPK goes to the site to conduct fit checks".

Executive perspective on the implementation of the aspiration funds illustrates that the management of the fund requires cooperation with related council, particularly in terms of locations prepared and determined and beneficiary of the fund, while the execution of the program remains the executive authority, as with the rations of authority such indicates there is impression of eliminate the function of the board as executor of the budget. The board plays a strategic role in backstage. It is reminiscent of the theory of Erving Goffman in 1959 contained in his work entitled "Presentation of Self in Everyday Life", that the issue of budgeting as a drama involving the directors, players and spectators who enjoyed the drama. It phenomenon is in line with research conducted Syarifuddin (2009) about the construction of accounting policies like a drama play or teater. Some dominant events, deliberately, consciously, and planned, involving all elements of drama. There are screenwriter, actors, audiences, and a stage shows. Thus, budgetary policy increasingly appears to be a planned activity, which involves the psychological techniques and dramaturgy masterful technique.

Implication of Aspiration Fund in Society Perspective

Aspiration fund benefit is perceived by the public to improving the living standards and welfare of the community. Through social assistance or physical work in a regional area will provide a change in circumstances and conditions surrounding communities. However, these benefits only addressed to a particular persons or parties. Aspiration fund is not fully benefit public in general. Aspiration fund directly addressed to individuals or groups, not through the village affairs. It is as said by Sulaiman from the Lido, District of Belo Bima as follow:

"Kalau manfaatnya buat masyarakat penerima manfaat itu syukur alhamdulillah, tetapi salahnya disitu karena penurunan bantuan itu tidak prosedural melalui kelompok atau desa. Kalaupun turun di kelompok maka dinikmati secara kelompok. Yang salah disini dinikmati secara personal karena turunnya secara individu".

"If the benefits for the beneficiaries was gratefully thank God, but it's wrong because there was no procedural aid reduction through group or village. Even if addressed to group then enjoyed by the group. Wrong here individually benefit because the fund addressed to individual".

This is confirmed by Eka Sari who is a citizen of Belo, Runggu District as below:

"Kalau anggaran aspirasi itu, manfaat sih ada, kalau memang kena sasarannya, bayangkan anggaran aspirasi malah luar biasa angkanya anggaran aspirasi. Ada juga manfaatnya.

Manfaatnya ya sebagian bagi kelompok ternak, ada juga anggaran aspirasi itu mengirimkan uang melalui kelompok kemudian kelompok yang mengolah dan membelikan bibit, seperti kambing, sapi, ada juga. Ya, tepat sih sebagian, malah kepentingan keluarganya masing-masing, malah mereka sudah ada data sendiri mereka itu untuk dibagikan ke kelompok-kelompoknya”.

"Budget aspirations remains benefit if target is right, if indeed hit its target, imagine aspiration fund has a very large number budget. There are also benefits. The benefit is yes in part to herd group, there is also the aspiration of the budget that sends money for group and then the group process and buy seeds, such as goats, cows, there are also. Yes, exactly does the majority, even the interests of their families, even their existing their own data to be distributed to their group".

Based on the informant's narrative above, it appears that its aspiration is not carried out collectively or through a consultation mechanism in the village, when the subject and the condition of the people in the village spearhead represented by a village official. The phenomenon suggests that the aspiration funds provide benefits but the benefits are not spread throughout the village as it is only enjoyed by a group of people. This is confirmed by the statement of the informant who said that part of the funds was appropriate aspiration targets, but more improper, the tendency is given to their groups, families and their team.

In other hand, the impact of aspiration fund for people who provide exceptional effect for some people. The existence of aspiration that proposed by legislative has bring fresh air, because last time the proposed work program through musrembang often become mere heaps program. With the aspirations, public directly feels its positive impact. It is based on the narrative informant named Syirajudin villagers of Ngali District of Belo as follows:

“Kalau dilihat dari manfaatnya itu masyarakat yang misalnya salah satu contoh pengadaan air bersihnya. Salah satu kampung di dusun Rade kekurangan air bersih ketika musim kemarau. Ketika ada pengadaan air bersih ini, sangat menikmati manfaatnya”.

“One benefit of the fund that is, example, procurement of clean water supply. A site in Rade Village experience lack of clean water in the dry season. And local society get its benefit”.

This was confirmed again by an informant, Jenris, a staff Ngali Village as follows:

“Termasuk pagar yang di sawah itu. Karena selama inikan ternak itu cenderung masuk ke tanaman petani karena pagar tidak kunjung diperbaiki. Tetapi setelah pagar di buat kawat (bronjong) Alhamdulillah semua teratasi. Termasuk dari dana aspirasi itu ada bantuan handtraktor”.

"Including fence in the rice fields. Because last time ago cattle farmers tend to go into the plant because the fence does not ever repaired. But after a fence made from wire (gabion) Thank God everything is resolved. Handtractor is from the program".

Based on the informant recognition, the fund that proposed by legislative feels enough benefit

to society. Just aspiration funds only for the electoral district in which the mass base of the board members are. Aspiration fund based on surveys and interviews with informants have a downward trend of aid or funds in the region provides many benefits to board members especially the majority regions chosen at the time of legislative elections. The fund have tremendous benefits on the one hand, but on the other hand occurs imbalance between regions. Villages that do not have a representative member of the board, rarely get the fund. There is thus a paradox because the aspiration fund into the village which is not represented in Parliament, will not get the funds aspiration of the council. Although the village is part of the electoral district councils concerned. This was pointed out by Mr. Ahmad, Roka village secretary, for 10 years, as follows:

“Ngak ada. Sejak saya sekretaris selama 10 tahun. Selama ini hanya janji saja. Selama ini hanya janji saja baik dari Propinsi maupun dari Kabupaten”

"Nothing. 10 years as a village secretary. During this time they only promises"

From above information, we can understand that in this village there has never an individual become a board member at the district / city level and provincial governments. So that the aspiration fund is that expected is a promise and quasi-political contract.

5. Conclusion

The study concluded that:

First, Planning of aspiration fund is still through established mechanism, but the funds can only be seen in the activities of SKPD in their respective department. Secondly, accountability of aspiration fund is still being done by SKPD as part of the budget executor. Legislative involvement only occurs in deciding where and to whom the program was intended. Third, the impact of which is felt by both the people and society, but would be an injustice to other communities, because the board is likely to provide funds aspirations in areas that are getting the most votes.

Implication

Parliament tends to use the funds as a means to strengthen their existence in the constituencies. This aspiration fund has created a wide gap in the community. Because target of aspiration funds tend to addressed to electoral region of legislative members that is their mass base. Their promises were so

great to the people (constituents) that requires council to endeavor with all stuff as government's work program in the base area is realized.

As a policy implications, the fund is expect to comprehend by stakeholders in order to avoid overlapping to manage society. Parliament should maximize the supervisory functions of the program that has been conducted by the executive, and thus there will be checks and balances in the implementation of the government's work program. An executive with the mandate given by the law as the executor of the budget, should be able to give the right arguments about how the aspiration fund should be done. Executives must be able to reject any interventions made by the board on the authority which has become part of the executive work. Because it is the estuary of the entire program is how to the public welfare.

Aspirations fund as a new phenomenon in budgeting offer an opportunities to be explored from various perspectives. Aspirations fund as part of budgeting involving the executive, the legislature and the public certainly very thick with juridical, social, political, economic and cultural aspects. From the economic aspect, the study used a qualitative approach to the study of phenomenology, where the aspiration fund will be seen from the experience of the actors involved in it. Structural-functional approach, agency theory is part of the blade analysis to discuss the aspiration funds.

Limitation

Results of this study are expected is useful for future studies through consideration some of the following limitations: (1) the problems that observed confined to the process of budgeting, implementation and implications of the aspiration funds. There are many other things in a regional budgeting that should be examined further such as mechanisms of councils' recess, musrenbang, visiting of heads of regional and technical review of the relevant agencies. (2) This study is only done on the scope of Bima district legislature. Next Researchers are expected to compare the study with other study in order to enrich the knowledge of fund aspiration management. Further researchs are expected to use other methods such as surveys in order to generalize the existing problems concerning with aspiration funds (3) The study focused only on what is done by the executive, the legislative and the public in understanding the aspiration funds. There are many other components that have not been

accommodated in this study, such as NGOs, mass media actors and AIPs and external auditors as KPK.

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