

**IMPLICATION OF NEW LOCAL GOVERNMENT
REGULATION ON BUDGETING
(CASE STUDY AT MINES AND ENERGY DEPARTMENT IN
WEST NUSA TENGGARA)**

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Abstract

This study aims to describe the budget planning process at Mines and Energy Department in West Nusa Tenggara, related to the enactment of new local governance policy. It was conducted in descriptive qualitative approach. The research's focus is the budget drafting process, 2017. The fiscal year of data used in this study include primary and secondary of data by gathering techniques such as observation, interview, documentation study and triangulation. The analysis of data used in this study is qualitative analisys models of Miles and Huberman. The validity of the Data was Obtained through credibility, transferability, dependability, and confirmability. The result of research Showed that the process of submission and authority instead of the functionality of personnel at Mines and Energy Department runs with Appropriate. However, not all the public's could be accomodated during the large number of local organizations device (OPD), budget constraints and the local government's priorities in the fiscal year concerned.

Keywords: authority submissions, budget, budget constraints, program priorities

1. Introduction

Motivation pen, background, questions, the study sites. Implementation of local government in Indonesia based on the meaning contained in the provisions of Article 18 UUD 1945 is a system, decentralized which gives autonomy to the regions (provinces and districts / cities), and every local government is entitled to regulate and manage the affairs of administration according to the principles of autonomy and duty assistance. Granting authority in the implementation affairs of government according to the principles of autonomy and assistance tasks, poured melalui UU Nomor 32 of 2004 on Regional Government and Law No. 33 of 2004 on Balance Financial between Central and Local Government. Halim (2007: 2) states that both regulations these is an important moment in the area of financial reform process.

Implementation of government affairs be funded from the regional authority and at the expense of the Regional Budget. This is the basis for government local Medium Term Development Plan (RPJMD) which includes vision, mission and programs of the Regional Head. RPJMD then elaborated into the Government Work Plan (RKPD) containing the proposed framework for the regional economy, regional development priorities, plans and funding either implemented directly by the government and taken to encourage community participation. Henley, et al. (1992, 56) argues that the budget reflects the organization's activities the emphasis on term the short The budget process begins when a local government strategy formulation and strategic planning areas have been completed.

Hansen and Mowen (2006, 383); Nordiawan (2006, 48); Halim (2007, 36) and Mardiasmo (2009, 61) states that the budget is a statement regarding the estimation of the performance to be achieved during a certain period of time stated in the financial measures. Relating to the management of public funds led to the budget has an important role in the process of planning, control and decision-making, but it also serves to improve communication and coordination. The National Committee on Governmental Accounting United State of America, as quoted by Arif., et al (2002: 14) gives the definition of the budget as follows: "A budget is a plan of financial operations embodying estimates of proposed expenditures for

a given period of time and the proposed means of financing them".

Budgeting in the view of Egbide and Godwyns (2012) is one of the dominant phase in the process of management control, as well as being one of the main functions of government. Budget is one of the things essential to guarantee the implementation of strategies and programs effective and efficient organization with a budget prepared ..should be based on in-depth analysis of the needs of society in order to create a better life in the future.

Referring to the provisions of Law No. 17 Year 2003 on State Finance, preparation of work plan and budget is done with the integrated budget approach (unified budget), medium-term expenditure framework (Medium Term Expenditure Framework) and Performance Based Budgeting. Especially for governance in the region, issued Regulation of the Minister of Interior No. 13 of 2006 on Management Regional Financial Guidelines. Under this arrangement the government confirmed the link between the budget and control through the implementation of performance-based budgeting in the preparation of the Work Plan and Budget.

The motivation of this study is based on the arrangement of the administration regional carried out by the Regulations No. 23 of 2014 on Regional Government, which is intended to maximize governance is based on authority respectively, increase accountability and efficiency in measuring the success and ease the bureaucracy in delivering services to the public. Under terms the of this legislation the implementation of government affairs fields of energy and mineral resources is only implemented by the provincial government.

The provincial government should be able to determine the exact form of organization to be able to provide maximum services in the fields of energy and mineral resources to all communities in the province concerned. The change of organizations concerning the implementation of affairs government in the field of energy and mineral resources will also automatically have an impact on the budgetary process. Community needs in the energy sector and mineral resources, especially in the provision of clean water and electricity for the people continues to increase. On the other hand the contribution of mining

and energy sector has a big enough opportunity, given the West Nusa Tenggara availability has considerable potential, particularly mining commodities. The magnitude of the budget managed by Mines and Energy Department of West Nusa Tenggara during the last 3 years is constantly increasing, are presented in the following table :

Tabel 1.1. Ceiling and Budget Realization Mines and Energy Department of West Nusa Tenggara Year of Fiscal 2013 – 2015

Year		Direct Shopping	Inderect Shopping	Accumulate
2013	Ceiling	10.590.000.000	7.236.413.300	17.826.413.300
	Realization	334.589.382	1.286.825.551	1.621.414.933
	%	3,16	17,78	9,10
2014	Ceiling	12.770.000.000	7.028.451.200	19.798.451.200
	Realization	11.261.335.802	6.481.797.026	17.743.132.828
	%	88,16	92,22	89,92
2015	Ceiling	24.073.130.654	7.607.495.446	31.680.626.100
	Realization	21.593.195.308	7.209.044.503	28.802.239.811
	%	89,70	94,76	90,9

Source : Mines and Energy Department of West Nusa Tenggara (processed)

Given the importance of the public sector budget, the budget must be prepared based on principles of public sector budget items as follows: (a) Participation community, (b) Transparency and Accountability Budget, (c) Budget Discipline, (d) Budget Justice, (e) Efficiency and Effectiveness of the Budget, and (f) Obey principle. Community participation by Ebdon (2002) will take effect for the budget process. Kathlene and Martin (1991); King, et al. (1998) as quoted by Ebdon (2002), argues that the best communication process is in the early discussion of the budget procedure that is more focused on the delivery of information to the public so as to provide feedback to the government officials. This view indicates that in terms of discussing the budget needed forms of participation, both from the public as stakeholders as well as with the relevant parties.

Cooper and Elliott (2000), Layzer (2002) and Navarro (2002) in Sopanah (2011); Kristiansen *et al.* (2008) states that public participation has a significant impact on the quality of development. Public access to budget information is generally characterized by the provision of opportunity to the people through NGOs in the Development Planning Meeting (Musrenbang) although the implementation is not maximized done. Becket and King (2002), that the importance of the involvement and participation of

citizens in the budgeting process to provide valuable input and expand your knowledge and the complexity and challenges in the process of the next administration. Bagire and Namada (2013) and Namada, *et al.* (2014) showed that participation and communication is needed to ensure alignment of the operational performance of the organization, despite managerial skills; strategic planning; financial capability; and situations conducive working environment.

Budgeting is a process that is quite complicated because the budget must be notified to the public for feedback / criticism and discussed (Rahayu *et al* 2007). This is because the public sector budget is an instrument of accountability in the management of public funds, so the determination of an allocation plan for each of the programs and activities to be very important (Mardiasmo, 2002: 61). It encourages programs and activities listed in RKA SKPD will drawn up by the views of the concept of economy, efficiency and effectiveness (Rai, 2008: 22-24). Programs and activities are arranged also be based on development policy, the priorities, the proposed framework for regional economic and plans operational RKPD (Basri, 2013). Budget planning will impact on the performance of government officials, more oriented to the public interest in providing a quality service as well as the division of tasks in both the organization governmental (Baridwan, 2007).

Budgeting is a process that is crucial in efforts to implement programs and activities that have been arranged in the Work Plan. This research question in this research is how the mechanism of budgeting conducted by Mines and Energy Department of West Nusa Tenggara as the implications of the enactment of Law Number 23 of 2014?

2. Theoretical Framework

2.1. Agency Theory

According to the Jensen and Meckling (1976), agency theory is a concept that describes the contractual relationship between principal and agent; namely between two or more individuals, groups or organizations. Principal is the party that took the decision and give the mandate to party the other (the agent) to perform all activities on the behalf of the principal. The essence of this theory is the employment

contract properly designed to align the interests between principal and agent. problem Agency arises when the relationship between the principal and the agent can lead to the condition of asymmetrical information or imbalance of information for the agent in a position to have information more about the company compared with the principal. Assuming that individuals act to maximize their own self-interest, then by information asymmetry has will encourage agents to hide some information that is not known to the principal. When viewed from the stand point of government agency problems arise when executives tend to maximize their personal interests starting from the budgeting process, decision making, up to the present financial statements are as natural-fair to show that their performance had been good, but it is also to secure its position in eyes of the legislature and the people.

2.2. Goal-Setting Theory

Goal Setting Theory pioneered by Locke (1968), which states that the determinant essential for individuals to exert effort/efforts is situated on purpose the individual's own and the extent of its responsibilities towards these goals. According to Gibson, *et al.* (2012) implies that the goal will give you an idea for someone on what needs to be done and how much effort will be spent. The implication of this theory to budget an entity is that the targets set in the budget should ideally be achieved, so that basically the concept of goal setting theory is that someone who understands the purpose of organizations working (what the organization wishes him) will affect the behavior of works, so that a good understanding of the objectives listed in the budget will affect the quality of his work.

2.3. Public Sector Budget Concept

Public budget contains a plan of activities represented in the form of plans revenue and expenditure in monetary units. Can also be regarded as a document that describes financial condition of an organization that includes information on income, expenditure and activity. Mardiasmo (2002: 62) states that the budget public is a financial plan stating how the cost of the plans to be made (expenses/expenditures) and how much and how to get money to fund the plan (revenue). This shows that

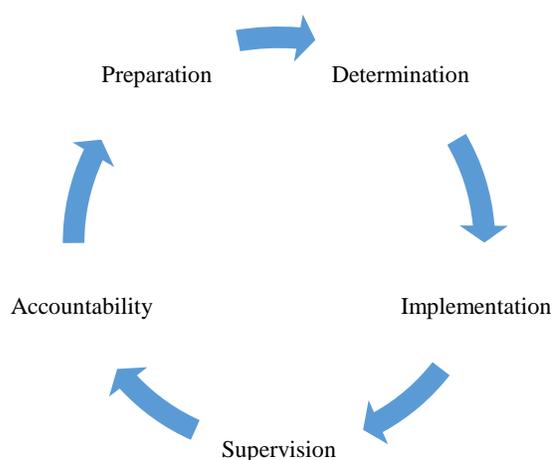
the public budget has function main as a planning tool, appliance control, fiscal policy tools, a political tool, a means of coordination and communication, performance assessment tool, motivation tool and as a means to create a public space.

2.4. Budget Cycle

Henley *et.al.* (1992), Mardiasmo (2002: 70) mentions the budget cycle consists of four stages, namely the budget preparation stage, the stage of the ratification, implementation and reporting and evaluation phase.

The budget cycle can be seen as shown below:

Figure 1.1. Budget cycle



2.5. Principles of Financial Management

According to article 4 (1) PP Number 58 of 2005 and Domestic Minister Regulation Number 13, 2006 article 4, there is an important principle in managing local finances, including obedience to the laws and regulations, effective, efficient, economical, transparent, responsibility, fairness, decency and benefits. Regulation of the Minister of Home Affairs Number 13 Year 2006 regarding Guidelines for the Preparation and Implementation of the budget, the preparation of regional finance refers to the norms and

principles of the budget following public participation, transparency and accountability of the budget, discipline budgetary and justice budgets, efficiency and effectiveness of the budget as well as consistent. The budget process should begin with setting goals, targets and policies. A common perception among the various parties on what will be achieved and the relationship of interest with a variety of programs to be carried out, is crucial for the success of the budget. At this stage, the process of distribution of resources begin do. Consensus allocation of resources into the door opener for the implementation of the budget.

3. Research Method

3.1. Research Approach

The object of this study is the man, so that researchers feel is more appropriate to use qualitative research. Qualitative research is research using background, natural the purpose of interpreting the phenomenon that occurs and is done with the road involve a variety of methods. Moleong, (2005: 5) explained that qualitative research is a study using a naturalistic approach to search and find the sense or understanding of phenomena in a particular contextual background.

The approach used in this study is a case study. Creswell (2014: 20) states a case study approach where the research strategy in which researchers investigated carefully a program, event, activity, process or group of individuals describe the common meaning of a number of individuals onlife experiences their related to a concept or phenomenon. According to Yin (1994), quoted from Husnan (2006) there are four typologies of this kind of design is a single case study-cases (holistic), single-case (embedded), some cases (holistic), and in some cases (embedded). The choice between four types of design is dependent on the aspects studied. This is illustrated in the table below.

Table 3.1. Four Types of Case Study Research Design

	<i>Single-case designs</i>	<i>Multiple-case designs</i>
<i>Holistic</i> (single unit of analysis)	Type 1	Type 3
<i>Embedded</i> (multiple unit of analysis)	Type 2	Type 4

Source: quoted Husnan (2006)

This study uses the Type 1 (single-case design holistic), as the unit of analysis used only one which is Mines and Energy Department of West Nusa Tenggara with one object case is budgeting. Husnan (2006) and Yin (2014: 47) states the design of case study a single (type 1 and type 2) is called the type of case study "classics" will be appropriately used in study if they meet one of the aspects of the situation study single case would be appropriate when the study investigate critical cases where the theory postulated tested with set of a clear propositions, so this research confirms, develop or expand the existing theory and therefore represents a significant contribution to the development of knowledge and theory; Single case studies appropriate to do when the nature of extreme or unique case. In words, other the findings of other similar cases is very unlikely and the phenomenon can not be observed if a single case is not investigated; and a single case study was also right when the case is a case that provides an opportunity to observe the familiar phenomena that were previously inaccessible to scientific investigation.

3.2. Informants and Attendance Researchers

Qualitative researchers as a human instrument, has the function sets the focus of research, select informants as a source of data, collecting data, assessing data quality, analysis, data interpret the data and make conclusions on the findings (Sugiyono, 2015: 60 and Moleong, 2014 : 168). Based on this statement, the presence or involvement of researchers in any research process is absolutely necessary. Researchers need to develop an insiders point of view (the point of view of the inside) to the participants' views, so as to obtain an understanding the proper of reality that happened and also to maintain good relations in the field in communicating and interacting (Emzir, 2012: 15-16).

Informants in this study is the budget drafting team at the Mines and Energy Department of West Nusa Tenggara, namely the Secretary, Head and the staff of Planning and Reporting. It is to note that the individual who will serve as informants will be able to give a detailed explanation and the individual is able to articulate their experiences and views on anything asked.

3.3. *Data Collection*

The data used in this study are primary data and secondary data. Primary data was collected by means of the first is to make observations in the field to observe and check the information provided by the informant. This can be done with tries to put investigators on the position of the parties investigated and participate in the budget preparation activities. This meant that the researchers did not "aware" is being studied (unobtrusive) so that the information obtained is really an attitude, perceptions and actions are chosen by individuals involved in the interactions that occur. Second, unstructured interview. It is intended to be able to reveal the depth and of detail what's behind the phenomena and explore complex issues in depth, allowing the exploration of why people have different viewpoints. Referring to the views Sugiyono (2015), the initial step will interviews be conducted to the Head of Planning and as well as Reporting staff. This is related to the stage of preparation of programs and activities in accordance with the Work Plan. The initial process is expected to open up space for researchers to be able to 'open the door' whole field more broadly. Furthermore, we will turn to the fields as well as other sub-section will execute programs and activities that have been prepared (snowball sampling technique).

Secondary data was collected by means of documentation. Secondary data is data obtained through existing sources, such as the basic theory in the book, regulations and other relevant sources. Secondary data in this study include Mines and Energy Strategic Plan, Work Plan and Budget, Organizational Structure research results regarding the preparation of the budget, as well as laws and regulations related to the preparation of the budget.

3.4. *Data Validity*

The validity of the data in this study using triangulation techniques. (Moleong, 2014: 330 and Sugiyono, 2015: 125) which is a technique that utilizes data validity checking other situations where the data is used for checking purposes or as a comparison against the data. This study uses triangulation techniques to sources, by: (1) comparing the data of the information with data from interviews, (2) compare the results of interviews, observations with the contents of a document relating to the purpose

of the study, and (3) compare the validity of the perspective between respondents were one with the other respondents.

3.5. Data Analysis

Sugiyono (2015: 88) states that the analysis is a difficult job, requiring hard work. Analysis requires creative power and high intellectual ability. There is no particular way that can be followed to conduct the analysis, so that every researcher must find its own method of perceived suited to the nature of his research. The same material can be classified other by different researchers. Based on this view, then the analysis should be done since formulate and explain the problem, before plunging into the field and runs continuously until the writing stage of research results. However, the process of data analysis will be focused on current research in the field in conjunction with the process data collection.

Analysis of the data in this study, refers to the views Miles and Huberman (1994) that the activity in qualitative data analysis performed interactively and continues over time through, so that the data is already saturated. More Miles and Huberman classify the activity in analyzing the data into the following stages: data reduction, a data display and conclusion drawing/verification.

4. Result

Implementation of government affairs fields of energy and mineral resources by Mines and Energy Department of West Nusa Tenggara, conducted by the Strategic Plan of fiscal year 2013-2018 organized with the aim to 1) Optimize the main tasks and functions of the organization with mendinamisir oriented activities to the vision and mission agencies, and to accommodate the vision and mission of the Governor and Deputy Governor-elect, 2) Formulate development planning document business energy and mineral resources as an instrument that directs all elements of the implementing Agency to happen within a period of five (5) years in the future (2013-2018) , with the quality of the achievement of results that have been planned, 3) Being guideline for stakeholders to take part in the implementation mines and energy resources, and 4) Being a guide in the implementation of the supervision and control of all programs and activities in order to create public accountability.

Interviews showed that the above objectives, is to address strategic issues that are the focus policies on energy and mineral resources in 2013-2018, namely (1) has not been inadequate carrying capacity and the capacity of electrical energy and water, (2) is not optimal utilization of geological resources, (3) West Nusa Tenggara are a series of volcanic belt which has the geological potential for natural disasters, and (4) the declining quality of the environment. Theof transfer authority in the posture of the field of energy and mineral resources on the district / city to the province will increase the scope of work. This should be coupled with an increased amount ofthe budget is managed. Delegation of authority that is charged to the regional budget in turn have an impact on the budget downsizing that is run by the West Nusa Tenggara government. It can be seen from the amount of the budget adopted in accordance with the Budget Implementation Document Year 2017 (attached).

By supporting the implementation of tasks and functions in conducting government affairs fields of energy and mineral resources, it requires a device that is able to cover area of the entire the working area of Mines and Energy Department. Given the demographics of the West Nusa Tenggara archipelago which has a characteristic, then formed a Technical Implementation Unit which islocated on Sumbawa Island. Information obtained from Mr. Diding (one middle management in Distamben NTB) shows that the selection of Sumbawa Island is intended that the public service is maintained, both for mining business licenses, management of water as well as for the procurement of cheap electricity.

Especially with regard to the procurement of electricity in the province of NTB, Head of Department (2016) states that:

.... still need some points to build a power station. It certainly can not depend on the budget, but also requires the participation of stakholders who have an interest Based on the data that can be acquired, the number of districts in NTB are 116 districts and the number of villages / villages as much as 1,146 are scattered throughout the region West Nusa Tenggara province. Clearly we still need much more unk could support the electricity needs of the community, but while there we hopefully the first priority for the coming fiscal year could be improved

The distribution of sub-district and village / villages in the province of NTB can be seen in the following table :

Table 4.1. *Number of District and Village by Regency / Municipality Reference Time January 2014*

	Kabupaten/Kota <i>Regency/City</i>	Kecamatan <i>District</i>	Desa/Kelurahan <i>Villages</i>
	(1)	(2)	(3)
1.	Lombok Barat	10	122
2.	Lombok Tengah	12	139
3.	Lombok Timur	20	254
4.	Sumbawa	24	166
5.	Dompu	8	81
6.	Bima	18	198
7.	Sumbawa Barat	8	65
8.	Lombok Utara	5	33
9.	Kota Mataram	6	50
10.	Kota Bima	5	38
	<i>Jumlah/Total</i>	116	1 146

Source : Mines and Energy Department of West Nusa Tenggara (processed)

The transformation of personnel the case of employees of the district / city to the province.

This is to comply with the provisions contained in the legislation. Implementation over this function according to the Head of Mutations BKD of West Nusa Tenggara:

.... still have to refer to the Regulation of the National Civil Service Agency No. 10 Year 2016. So there are conditions, such as a mine inspector or inspector Oil. Or also employees who already have a certificate of training as a candidate for the Mining Inspector and Inspector Oil. So ya can not all Khan there are approximately 8000's including high school teachers / vocational districts / cities, also of Forestry. Each existing procedures ...

In line with this, the Head of BAPPEDA West Nusa Tenggara said that :

..... being calculated by the Revenue, because frankly related premises number of personnel to be over the function. It is also closely related to the budget we got ya. So it's possible for the first year only, please be advised right

Authority submission that occur in the Mines and Energy Department of West Nusa Tenggara is not much, in the accordance with criteria of only some 18 employees. This is because it is based on provisions in the Regulation of the BKN Number 10 of 2016, not all employees within the Department of Mines and Energy of the Regency/City can automatically carry over this submission. While confirmed

on this point stating the Secretary of the Department said that :

..... it was true of only 18 people are eligible, the proposed quite a lot but there is no limit of BKN khan so ya that much ajja obviously we still kekurangan personnel and we already report to BKD. Because the scope of duties and responsibilities now we are getting bigger, so they need extra personnel ...

Addition of personnel not guarantee proportional to the performance of the organization, but has the capability to be reliable. However, it must considered that the workload growing demands greater performance. It says by Bagire and Namada (2013), which states that the ability of an organization's personnel have a positive effect on performance. Namada, et al. (2014) states that each team member must provide participation, real so team members must work together in accordance duties and functions of each other.

Planning and budgeting is an integrated activity. Budget has a great impact on human behavior. Budget provide information to people about what is expected and when it should be implemented. Budget imposes limits on what can be purchased and how much should be purchased. Budget limiting for the spacehumans (Kusuma, 2004: 51). Budgeting is part of the budget process. Budget preparation is a task of a technical nature. Words such as finance, numbers, estimation arises when one thinks about the budget. But behind all of the technical image pertaining to the budget, there is a human. It is man who budgeting and man,too, who have to live with that budget (Ikhsan and Isaac, 2005: 159). It is not surprising that every budget, behavioral factors should be examined and taken into consideration in order to achieve budget goals.

Budgeting according to researchers observation do not have problems, but the sense of dissatisfaction regarding the ceiling given so visible. This is because the ceiling is given a smaller amount than the previous year, while inversely proportional to the scope of work and responsibilities that exist today. Pak Sobri (one staff member of the Program and Planning) states :

... budgeting process, Sir? Not a problem, because we keep running the existing Strategic Plan. Only ceiling would be reduced. And the final decision takes too many time...

This staff statement regarding the ongoing discussion about The establishment of Regional Regulations on Regional Devices, if local regulations have been established and made The Governor's Regulation thereafter the new budget shall be established. The results of observations of researchers, until with almost the end of January budget is still not fixed. This condition is still coupled with the issuance of a decision letter for the apparatus for the transfer of functions. Specifically for The provincial apparatus who transferred functions to central employees until the end of March has not Get his rights. This of course resulted in the implementation of supervision that becomes the responsibility Central officers' responsibilities can not be implemented. Description Pak Yusuf (one of the functional personnel who became the central employee) complained about this condition :

.... if so I refuse to be a central employee. Just imagine samapai currently we have not got any salary or other rights. Whereas the necessities of life are increasingly rising in price. Obviously there is no good coordination at the center between the ministry of the interior with the ministry of finance and other technical ministries. Know the budget is running, but the budget does not exist so we have not been working. Absent morning trus room was empty not until noon friends had gone home. So do not blame us if like this

From the above results it can be seen that resistance to the new policy is clearly happening. This demonstrated behavior indicates that the process of budgeting by the local government and the DPRD for the fiscal year 2017 has been delayed. This delay results in the performance of the apparatus indirectly. The number of procedures to be performed before budgeting triggers a delay occurs. Under section 404 of Law no. 23 of 2014, there is a flea of 2 years before this law is in full force, but in the end the delay is unavoidable. Responding to this Head of Geology states:

... this is also a law of Minerba is still no replacement, because the old provisions khan still give authority to districts to manage energy and mineral resources ... so yes we are still waiting for clear rules in order to avoid misinterpretation

5. Conclusion, Implication and Limitation

From the discussion of the above research results, it can be concluded that the process of preparing the budget Conducted by the Mining and Energy Office of the Province of West Nusa Tenggara, is already underway Pretty well. Preparation of Work Plan and Budget adjusted to the Strategic Plan

Which have been compiled beforehand. The transfer of function of regency/municipality apparatus to the province that happened also is not Creates significant difficulties because there are not many. Based on the determination of the policy Local budgets, then the given ceiling has decreased. This is in accordance with the implementation Principles of efficiency and effectiveness.

The main limitations in this study were observation time and relative participation Short. Ideally this research is done with a longer period of time, in order to obtain A more comprehensive understanding of the budgeting process. In addition to the main limitations , There are still many other limitations that are not realized by researchers The implications of this research are: First, in relation to SKPD being studied as one- The only organizer of affairs in the field of energy and mineral resources, the process of preparing the budget Should engage more communities and stakeholders by providing access to information large. Second, the implications for professional accountants and accounting academics. From the results This study can be learned that it is very necessary in-depth assessment of the various Perspective on the ineffectiveness of the process of preparing the regional budget, especially if it is linked With the enactment of a new policy. And third, the implications for researchers and research Furthermore, to develop a research focus mainly on the evaluation of the implementation of The enactment of new policies, so obtained a more comprehensive understanding of Local budget process and regional financial management.

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Appendix

Transkrip wawancara Informan 1

Hari/Tanggal : Senin, 8 Nopember 2016

Waktu : 08.45

Lokasi : BKD Propinsi NTB

Keterangan : Partisipan Eksternal 2 dan 3 (P.E.B2 dan P.E.B3)

Materi : Pengaruh UU No. 23 Tahun 2014 terhadap masalah kepegawaian

Materi Wawancara	
Peneliti	Terima kasih sebelumnya nike Pak...kami mahasiswa UNRAM tapi memang PNS ada kerjasama dengan BPKP jadi ambil Akuntansi di UNRAM. Sekarang sedang menyusun tesis, mengenai pelaksanaan UU Pemda yang baru perihal adanya pelimpahan kewenangan dan pegawai dari kabupaten/kota. Jadi berdasarkan saran bapak sekretaris untuk menemui Kabid Mutasi maupun nanti Kabid Data dan Informasi. Jadi sekarang

	sebelum kami mengganggu mungkin pak, kira-kira kapan kami disediakan waktu untuk melakukan wawancara pak?
Partisipan	Sekarang boleh
Peneliti	Tidak istirahat siang, pak?
Partisipan	Ndak masalah, kita ndak pulang koq.
Peneliti	Terima kasih pak....jadi berkaitan dengan UU Pemda yang baru niki, saya mengambil saya mengambil khususnya dari ESDM-nya. Ada pelimpahan pegawai khususnya dari kabupaten/kota ke propinsi. Bagaimana jika dilihat dari prosedurnya, pak?
Partisipan	Surat penelitiannya sudah masuk?
Peneliti	Sampun, pak.
Partisipan	Biar informasinya lebih lengkap, nanti akan kami panggilkan juga Kabid Data dan Informasi untuk datanya karena kami berdua ini yang menyelesaikan proses tersebut. Dia sebatas datanya berkaitan dengan pegawai yang alih status, jika sudah selesai saya akan menerbitkan SK (surat keputusan, penulis) alih status itu. ...Pak Kabid Mutasi lalu memanggil salah seorang stafnya untuk menyampaikan kepada Kabid Data dan Informasi agar dapat menjumpai beliau di ruangnya... Tak lama Kabid Data dan Informasi tiba di ruangan.... Ini calon-calon penerus kita ini he..he..(sambil tertawa).
Peneliti	Makasih pak....mudah-mudahan...amien
Partisipan	Tapi ngomong-ngomong belum diperkenalkan nih....
Peneliti	Saya Made Candra dari Pertambangan...kebetulan kami sedang tugas belajar program STAR-BPKP pak...
PEB.2	Jadi tujuan teman kita ini ingin mencari informan berkenaan dengan proses alih status...
PEB.3	Ooo alih status....
PEB.2	Berkaitan dengan UU No. 23 Tahun 2014 ini diselesaikan pendataannya dulu, kemudian kami nanti mengeksekusi kalo datanya nanti sudah valid kami akan mengeksekusi dan memverifikasi ke BKN untuk segera dilakukan pencetakan SK alih statusnya, untuk kami buat di sini.
Peneliti	Yang diurus di sini hanya yang PNS aja pak ? Sementara yang non PNS ?
PEB.2	Sementara berdasarkan ketentuan undang-undang itu kan PNS saja, kita bicara masalah tenaga honornya nanti setelah ini selesai.
Peneliti	Untuk jumlahnya sendiri pak, tepatnya?
PEB.3	Kalo ditotal semuanya kurang lebih berjumlah 8000an oranglebih banyak yang alih status dibandingkan dengan jumlah PNS propinsi saat ini. Jadi ya harap maklum...TKDnya nanti akan berkurang....(sambil tertawa).
PEB.2	Mudah-mudahan pihak Dispenda dapat mengatur biar dapat uang penggantinya sehingga tidak merubah penghasilan yang selama ini sudah didapat pegawai. Harus Dispenda banyak

	melakukan terobosan-terobosan sehingga tidak mempengaruhi nanti TKD kita (tertawa...), kalo tidak mencapai target yang udah ditentukan ya minimal dibagi 2...
PEB.3	Kalo TKD ndak kita terlalu susah...uang-uang kecilnya ini yang justru akan berdampak, karena biar kecil tapi lumayan itemnya...
Peneliti	Bagaimana berkaitan dengan beban kerja, pak?
PEB.2	Seharusnya memang kalo menambah personil beban kerja juga ditambah...bukan justru semakin berkurang malah habis...Tapi mudah-mudahan lah.....
Peneliti	Niki apakah semua PNS Kehutanan, ESDM dan Pendidikan ini didaftarkan masuk menjadi pegawai propinsi napa bagaimana pak
PEB.3	O ya...kalo kehutanan semuanya boleh yang terutama sesuai dengan Perka BKN, bagian fungsionalnya yang diutamakan, yang bagian administrasi itu bisa dipindah bisa juga tidak. Mungkin kabupaten/kota menganggap bahwa orang tersebut masih diperlukan sehingga bisa dipertahankan.
PEB.2	Kalo dia tidak mau khan disuruh buat pernyataan yang tentunya ada resiko di belakang hari...
PEB.3	Terus yang lain sesuai Perka jadi tidak semuanya....
Peneliti	Maksudnya sesuai kebutuhan gtu, pak?
PEB.3	Ndak juga. Misalnya Pendidikan yang fungsional pasti pindah namun yang administrasi bisa pindah bisa juga ndak. Termasuk yang dinasnya ndak semuanya pindah.
PEB.2	Yang diutamakan Tenaga Pendidik dan Tenaga Kependidikan, yang terdiri dari guru, pengawas, kepala-kepala sekolah juga tenaga administrasinya
Peneliti	Berarti yang ingin tetap di kabupaten/kota harus membuat surat pernyataan
PBE.2	Ya buat surat pernyataan sehingga tidak ada keterpaksaan lah. Kita ini khan semuanya sama jadi bukan kemauan propinsi tapi pusat. Kita ini khan hanya menjalankan...jadi bagi yang tidak mematuhi undang-undang bukan kami yang memberikan sanksi tapi undang-undang itu. Kami sebagai 'kaki tangannya' dari undang-undang.
Peneliti	Apa kaitannya dengan aset yang ada pak?
PEB.2	Alih fungsi ini hanya menyangkut personilnya saja, aset kita serahkan pengelolaannya kepada kabupaten/kota. Jadi termasuk juga urusan anggarannya yang dialihkan ke propinsi. Masalah kedudukan asetnya tetap ada di sana. Khan tadinya mereka berpikir akan diangkut (sambil tertawa)....
Peneliti	Hambatan yang terjadi selama sosialisasi alih fungsi ini, pak?
PEB.2	Memang awalnya mereka takut ya, (pegawai di Bima, Dompu dan Sumbawa) merasa keberatan salah satunya mengenai beban kerja ya...namun hal ini berkaitan dengan penataan pelayanan kepada masyarakat luas. Jadi sebetulnya tidak ada yang perlu dikhawatirkan.
Peneliti	Baik pak, terima kasih atas waktu dan kesediaannya.