

Regional Budget Politics: Versus Consensus of Power

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ABSTRACT

The purpose of this research is to find out the role of the executive and legislative in the process of preparation, discussion, determination and implementation of local budgets. The design of study by qualitative method. The paradigm that is used in this study is a critical interpretive paradigm. Bourdieu critical theory is used as analysis tool to examine the role and position of the executive and legislative in the process of preparation, discussion, determination and implementation of the budget. The data collection techniques is done by using in-depth interview technique with the informants, and carried out unstructured and informal in various situations. The results show that, the budget which has determined through the political process, is generated by the system which has been dominated by the power structure. Executive domination supported by the advantages, especially in terms of experience, knowledge, and mastery of all governmental functions. By habitus and capital owned, executives have the ability to dominate the field of discussion, determination and implementation of the budget. While the legislative position in the politics of the budget, realized through consensus with the executive, which is determined by the political forces that dominate

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INTRODUCTION

The budget is a work guideline and targets to be achieved by the organization in the future, and is a central component of management accounting in the public sector for planning, coordinating, organizing and controlling activities. The budget reflects the activities of organizations whose emphasis is on the short term (Henley et al., 1992: 56). Through the budget, governance management can control the implementation of operational activities directed at implementing strategies in order to realize the vision and mission of the Regional Government (Gorczyński & Aron, 2020).

The budget is an essential tool to be able to connect between the planning process and the control process in an organization. Because of the limited resources possessed by an organization, it is not enough for the organization to only make or formulate goals, but must also plan to achieve them. Limited resources possessed force them to plan and exercise control. Jones and Pendlebury (2000: 25) revealed that management accounting plays a crucial role by providing the information needed to operate a planning and control system. While Merchant (1981) argues that, the budgeting system is a combination of information flows with administrative processes and procedures which are generally an integral part of the short-term planning and control system of an organization. Based on the statement above, it can be said that management accounting information is needed at the planning stage to determine what activities will be carried out, and the resources that will be needed (Al-Bsheish, et al. 2019). Management accounting information is also needed at the control stage to measure how effective the organization is in achieving its objectives, and the extent to which efficient use of resources has been achieved

Since the reform era, marked by increasing public desires for accountability and transparency in public sector performance,

the approach used in the budgeting process uses performance budgeting, which is a concept of budgeting that explains the link between resource allocation and the achievement of measurable results. Fredrickson (2005) states that changes in the budgeting process with performance budgeting are offered to address issues of government accountability and productivity (see Halachmi 2005).

Based on the Government Regulation of the Republic of Indonesia Number 12 Year 2019, and Government Regulation of the Republic of Indonesia Number 58 Year 2005, and Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 13 of 2006 concerning Guidelines for Regional Financial Management. The process of budgeting in the performance budgeting in the local government environment, starts from the work plan in each work unit, through a budget proposal document called the Work Plan and Regional Work Unit Budget (RKA SKPD). The RKA SKPD is then examined by the Regional Government Budget Team to assess its feasibility (based on general policies and budget priorities and ceilings) to be accommodated in the Draft Budget for Regional Revenue and Expenditure (RAPBD) which will be submitted to the legislature. At this stage the political process in determining the Regional Budget (APBD) will be determined by the executive together with the legislature (Haseeb et al., 2020).

This stipulated budget is a government work contract in one year, to carry out its programs and activities.

The political process in determining the APBD is basically a means of achieving development goals, and the government's action plan in providing services to the community. Therefore we need political decisions that really involve the community. Participation in budgeting is related to how to involve the community in the budgeting process, from planning to accountability. The problem that is still felt is that the public tends to submit budget decisions to the

holders of power (executive and legislative). Previous studies conducted by Dirsmits et al. (1980) in Cavalluzzo and Ittner (2004) also explained that the planning, programming and budgeting processes in the United States were used more as a political strategy to control and direct controversy, not as a tool to improve accountability or decision making.

Based on the description above, the purpose of this study is intended to determine the role and position of the executive (local government) and legislative (Regional People's Representative Council / DPRD) in the process of preparing, discussing, determining, and implementing the budget.

RESEARCH METHODS INTERPRETIVE AS APPROACH

This research was designed using qualitative research. Qualitative research is research that is intended to understand the phenomena about what is experienced by research subjects, on the condition of natural objects (natural settings), as well as the results of research that emphasize more on meaning than generalization. Social reality or object of research in qualitative research, is seen as something that is holistic, complex, dynamic and full of meaning (Sugiyono, 2012: 1). The paradigm used in this study is the critical interpretive paradigm. Bourdieu's critical theory is used as a knife of analysis to examine the role and position of the executive and legislative in the process of preparing, discussing, determining, and implementing the budget.

DATA COLLECTION TECHNIQUES AND RESEARCH INFORMANTS

Data collection techniques were carried out through in-depth interviews (indepth interviews) with the informants, and carried out unstructured and informal in various situations. In testing the credibility of the data obtained during the study, researchers used the method of triangulation of sources, carried out by getting data from different sources through interview techniques.

The main information is obtained from the results of interviews conducted with unstructured. The information was obtained from selected informants based on the consideration that the selected informants were those related to the process of drafting, stipulating, and implementing the budget in the XX district government area (not their real name). The selection of informants is done purposively, using the snow-ball sampling technique. The use of snow-ball sampling is intended to obtain credible information as a basis understanding of the compilation, stipulation and implementation of APBD. Determination of informants is based on the consideration of the credibility of the information obtained, carried out by digging up information on several informants until the data and information obtained, similar and consistent with information obtained previously.

The informants selected in this study include: first, the Executive element, which consists of: (a) Regional Financial Management Officer (PPKD) in the Regional Financial Management Work Unit (SKPKD), PPKD was chosen as a research informant because of his position as regional financial manager, which tasked with implementing and managing regional finances. In addition, PPKD, together with regional planning officials and other officials, are also members of the Regional Government Budget Team (TAPD) led by the Regional Secretary whose task is to prepare and implement regional head policies in the context of preparing the APBD. (b) Regional Development Planning Agency (Bapeda), Bapeda is chosen as a research informant because of its position as a member of the TAPD which is an element of government administration planners carrying out the tasks and coordinating the preparation, control, and evaluation of the implementation of regional development plans. (c)

Regional Work Unit (SKPD), SKPD is chosen as a research informant because of its position other than as a TAPD member, as well as APBD users and implementers tasked with preparing and implementing the SKPD Budget Work Plan. Second is the Legislative element, namely the Chairperson and members of the Regional People's Representative Council (DPRD), the elected leaders and members of the DPRD as research informants because of their position as one of the organizing elements of the regional government that has the functions of legislation, budgeting and supervision. In the area of regional planning and budgeting, the function of the DPRD is to establish and supervise the implementation of the Regional Budget. The role of the DPRD in the budgeting function is carried out by examining the direction of the budget policy, and evaluating the extent of consistency and significance of the relationship between the vision of regional development and regional budgeting policy.

UNIT OF STUDY

Based on the objectives or research focus, the unit of analysis in this study is an organization that is directly related to the process of preparation, discussion, determination and implementation of the budget, as well as the individuals in it. The organization in question is the Local Government Organizing Element, namely: executive and legislative branches.

BUDGET PERFORMANCE AND BUDGET POLITICS: LITERATURE REVIEW PERFORMANCE BASED BUDGETING

Before the implementation of the performance budgeting system, budgeting techniques on government entities used traditional methods whose structure was line item and the preparation was based on an Incremental approach. The allocation of resources in traditional budgeting is not based on an analysis of programs and activities that are linked to established goals. Jones and Pendlebury (2000: 60) explain the information presented in line item budgeting, fail to identify the amount of allocation for each service and fail to identify planned activities. While the basis for determining the budget in Incremental budgeting was explained by Jones and Pendlebury (2000: 64) that the determination of the budget was based on revised annual revenues and expenditures, attention was only focused on how much marginal change had to be made from year to year.

In traditional budgeting, at the stage of accountability for budget execution, it cannot be used to assess the efficiency and effectiveness of the use of funds set in the budget. Benchmarks of the successful implementation of the budget at that time were only shown by the existence of a balance between the revenue and expenditure budget. The failure of traditional budgeting in these public sector entities, which is considered as one of the causes of inefficiency and waste in the management of state finances.

As one of the reform products, performance-based budgeting offers a budgeting system that allows to assess efficiency and effectiveness in budget execution, which can link the allocation of resources specified in the budget with the achievement of measurable results. Performance budgeting is structured to overcome various weaknesses contained in traditional budgets, specifically weaknesses caused by the absence of benchmarks that can be used to measure performance in achieving public service goals and objectives (Mardiasmo, 2005: 84; Grizzle and Pettijohn, 2002).

One important role of the public sector budget is as a performance appraisal tool. The success of the implementation of the budget should be judged based on its success in carrying out its activities, related to the established

budget. The New York Bureau of Municipal Research defines the budget as an instrument of accounting tools that is able to demonstrate government performance, and realize transparency and accountability (Kahn, 1997 and Williams, 2003 in Holzer and Kloby, 2005). The same was stated by Fredrickson (2005) that changes in the budgeting process with performance budgeting were offered to address issues of government accountability and productivity (see Halachmi 2005). To encourage accountability in the management of public resources, Switzerland (1983) describes three components needed to realize accountability in budget execution: first, performance standards must be set for each program, second, program performance must be monitored based on established standards, and thirdly, sanctions must be applied when standards are not met (see Grizzle and Pettijohn, 2002).

Explanation of Law Number 17 Year 2003 concerning State Finance confirms that in an effort to improve the budgeting process in government entities, a full implementation of performance-oriented budgets is needed. The implementation of performance budgeting is motivated by the desire to manage public resources efficiently and effectively. Therefore, in order to be able to control the level of efficiency and effectiveness of the budget, PP No. 58 of 2005 concerning Regional Financial Management explains several things that must be considered in budget planning:

First, clearly setting goals and objectives, results and benefits, and performance indicators to be achieved, and second, setting priorities for activities and calculating workload, and setting rational unit prices.

Government expenditures in the performance budgeting system are classified according to programs and activities, supported by relevant performance indicators as benchmarks in achieving program and activity objectives, as well as reporting programs that make it possible to evaluate the performance of programs and activities.

Regional Regulation Regarding APBD as a product of the budget political process, is basically a government action plan in providing services to the public in accordance with public expectations. However, public interests as budget targets are often distorted by truth based on the pragmatic interests of the authorities, on the other hand the public tends to submit budget decisions to the authorities (executive and legislative). The space for public participation in the budgeting process is also not effective, and is only carried out formally to meet the provisions of the legislation. Previous studies conducted by Dirsmits et al. (1980) in Cavalluzzo and Ittner (2004) explain that the planning, programming and budgeting processes in the United States are used more as a political strategy to control and direct controversy, not as a tool to improve accountability or decision making

POLITICS OF TRUTH AND POWER OF SYMBOLS

Philosophically there are three concepts of truth, namely truth coherence, truth of correspondence and truth of consensus. While political understanding in the eyes of ordinary people is anything related to the interests of society. In various discussions we also often hear the explanation that politics is really an attempt to gain power, and maintain that power by all means. Therefore it is not excessive if there is an assumption that everything that makes a person get and / or can maintain his power is true. Thus the truth in politics is relative, true only owned by people who get the benefit, and wrong for those who are disadvantaged. This happens because there is a separation between politics and real truth, so that the truth that appears only in favor of those who have power, and ignore those who have no power. The position of

the community in political correctness is distorted by pragmatic interests in obtaining and / or maintaining power.

In each regime, political correctness is reflected through a system of symbols created. Fashri (2007: 9) explains, political regimes can carry out the practice of power in the name of symbols that he created himself. He has the authority to make the symbol real and get recognition that the political regime has the mandate to act in accordance with the symbolic character. Symbols contain the power to shape reality, and in the world of politics the work of symbol power cannot be separated from structures or political actors with an interest in constructing reality. The symbol system not only serves as a guide in understanding reality, but also has the ability to interpret social reality, even symbols also have the power to shape, preserve and change reality. The power of symbols contains magical energy that can make people believe, acknowledge, and submit to the truth created by the symbolic order. The power of this symbol is expressed by Bourdieu as follows:

..... the symbol system marks the practice of new domination in post-industrial societies. It is no longer the physical force or repressive action that takes precedence, but the ability of symbols to distort meaning in the name of the interests of the dominant class. (see Fashri 2007: 17)

Based on Bourdieu's description above, the imaging process that is built through the symbol system, is intended to change the meaning and direct the perspective of individuals and groups. In the political process of planning and budgeting for the Regional Government, for example, a symbolic system is directed and mobilized by a dominant force, which is intended to explain, direct and implement the vision and mission of the Government. The symbolic system can change perceptions and direct the perspective of the structure and elements of the regional government (executive and legislative), which in turn can direct their support to allocate public resources based on the will of the dominant political power.

The power of symbols can also be understood based on the concept of habitus which is a key concept of Bourdieu. The relationship between social structure, habitus and social practice is not a linear, causal and mechanistic relationship.

Individuals who have or enjoy together a class position or the same structure will have the same repetitive experience, which will produce shared habitus, which then structures their social practices ... builds guidelines and boundaries but allows individual innovation. (see Fashri 2007: ix)

In the context of the social structure within the Regional Government, individuals, both as part of the structure of the Regional Government and the elements of the Regional Government, are not fully free agents, but are bound by the consensus that they have built.

RESULT AND DISCUSSION DOMINANCE OF POWER IN THE PLANNING AND BUDGETING PROCESS

Based on regulations, budgets on government entities are prepared using a performance approach. The technical budgeting process must pay attention to the continuity between the planning and budgeting processes. Attention to planning documents is intended to ensure synchronization and consistency since the planning, budgeting, implementation and control processes, and evaluating budget execution.

Planning is basically a process of determining the present future, which is oriented towards efforts to achieve development goals. Development planning documents are important documents for the government, which are used as guidelines in preparing the budget. Planning and budget documents are the government's commitment in responding

to the wishes and expectations of the community. Therefore, community involvement in the planning and budgeting process is something that cannot be negated by the government.

Actually, there is awareness among elements of regional government administrators, that one of the issues that must be a concern in governance is the development planning process that is not aspirational, not transparent, and not accountable. The emergence of this kind of awareness, especially as outlined in the development planning document, should be answered through a plan to better capture the aspirations of the community, so that it can produce aspirational development planning documents, and truly have a positive impact on the community. Various local governance problems, as stated in the Regional Medium-Term Development Plan (RPJMD) XX Regency of Central Java Province 2017-2022 page IV.2 include:

..... (4) There are community aspirations that have not been accommodated at the Regency level, (5) The processes and mechanisms for implementing regional development planning that are democratic, participatory, aspirational and accountable, are not yet optimal,

Community involvement in the discourse of good governance is referred to as public participation, which is a mechanism to create public space that allows people to be involved in decision making, both directly and indirectly. Submission of aspirations is directly carried out through the mechanism of Development Planning Conference (musrenbang), while the submission of aspirations indirectly through the legislature as a representation of the community in the area.

The implementation of musrenbang in the regional development planning process tends to be carried out only to fulfill formal processes based on regulations, and even seems to be merely a ritual process as if community involvement in development planning has actually taken place. Such conditions certainly have an impact on the government budgeting process that tends to be the status quo, not responsive to the wishes or expectations of a dynamic community, in line with the dynamics that occur in the community environment.

Participatory budgeting and good governance discourse, which are the government's slogans in the reform era, should place the community not only as an object of development, but also make them as subjects of development. Unfortunately the legislative position as an element of regional government organizers and at the same time as representatives of the community in the power structure, do not consider this as an important issue that they should encourage, so that the Musrenbang mechanism is more effective.

Their doubts and reluctance to really carry out musrenbang in accordance with their objectives, as mandated in the legislation, is not solely caused by the lack of seriousness of the local government (executive). The reason for the unpreparedness of the community as the subject of development was also revealed in the legislative circles. Zam (Legislative Member) explains:

Our society is still difficult to be invited to build a mechanism of checks and balances, those who come / are invited generally do not bring the interests of society in general, they are more likely to convey their personal problems, related to stomach problems, because they are still hungry and stupid.

Maybe when they are full and smart, then the mechanism can be realized. The meaning is full here is prosperous.

The above statement is justified by the Regional Development Planning Agency (Bappeda) of XX Regency in Central Java Province, whose main task and function is to coordinate the preparation, control, and evaluation of the implementation of regional development plans:

Actually, the problem in the musrenbang is community apathy, this is what has made the process of musrenbang still a problem. [Al (Bappeda)]

The Regional House of Representatives (DPRD), an institution that houses legislative members, as part of the power structure, seems to assume that what the local government (executive) has done in implementing participatory principles is correct. The musrenbang mechanism that should have been better planned, including efforts to bring those who really can bring the interests of society in general in the arena of deliberation, is not considered by the power structure. The planning system only represents the truth which is based on the consensus that is built between elements of regional government administrators, in which the legislature is seen as a representation of the community.

Planning documents that are used as a basis for local governments to draw up APBD, are produced through a system that has been dominated by a power structure. The truth on the basis of the consensus that they build (based on planning documents), is then used as a foothold in allocating public resources in the budgeting process, as well as being a guide in evaluating budget execution. One DPRD leader revealed that:

In preparing the budget, we must be consistent with what has been formulated in the RPJMD, therefore the RPJMD must be used as a guideline in preparing the Local Government Work Plan (RKPD), which is followed by the preparation of the budget.

A similar view was expressed by other DPRD leaders, namely:

What we agreed upon when discussing APBD based on government work plans, is actually a consensus that should be obeyed by local government work units (SKPD-SKPD), including the DPRD in carrying out the budget function, and in time will be used as a basis for evaluating government performance.

The tendency to hand over the planning and budgeting process to the power structure, causes the DPRD as the main stakeholder in the power system, to accept the product of the process without feeling there is anything wrong in the planning and budgeting process. Through the slogan of budgeting performance, the holder of authority has the authority to make the budgeting product (APBD) as a mandate that must be realized, which is actually based on their will. Government actions that are based on budgets also get justification from the definition of the budget according to PP No. 71 of 2010 concerning Government Accounting Standards:

The budget is a guideline for action to be carried out by the government, including plans for revenue, expenditure, transfers, and financing, measured in rupiah units, arranged according to certain classifications systematically for a period. (PSAP No. 2 Par 7)

BUDGET POLITICS: CONSENSUS AND POWER OF LOCAL GOVERNMENT ORGANIZERS

The legislature (DPRD) has the institutional power to carry out the budget, oversight and legislative functions carried out by its members. In the context of the relationship between the executive and the legislature, power is understood as the ability of the legislature to influence local government (executive) policy. Attention to power structures can also be related to the relationship between domination and

subordination among elements of local government administrators, even domination and subordination among various actors within the local government structure, as well as between various actors within the DPRD. Therefore the power relations that exist in the elements of local government administrators are complex, not merely understood as formal relations, but need to reveal how the role of each element of local government administrators influences policy

Fashri (2007: 7-8) revealed that the present form of power and violence no longer appears in a concrete space that involves physical activity, but operates in a representation space that makes symbolic resources an abstract force to create truth. Budget politics often give birth to the truth on the basis of the will of the authorities, because the truth formulated in the budget tends to side with those who have power, and ignore those who have no power. This condition is seen in the statements of legislators who feel powerless in carrying out the budget function:

Honestly speaking, the actual discussion of the General Budget Policy (KUA) and the Provisional Budget Priority and Ceiling (PPAS), which is used as a guideline for the government in drafting the Regional Regulation on APBD is only a formality. Said executive friends, the SKPD Budget Work Plan (RKA) actually had already been made, even before the KUA and PPAS were agreed, so the political process in the discussion of the KUA and PPAS, let's just go through it. This is what my friends (leaders) want. [Suk (Legislative Member)]

I have to admit, speaking of the APBD there has actually been an affair between the executive and the legislature, namely the affair committed by the authorities, or people in power circles who have power. This is troublesome. [Bam (Legislative Member)]

In connection with the agreement in the discussion of the budget, in fact I expect a synchronization between the executive and the legislature, but when there is no synchronization, the executive is always won. What else can you do? In the case of DPRD and the regional government, they are both elected by the people through elections. This is because the law regulates that the DPRD holds the budget function, not rights. [Zam (Legislative Member)]

The consensus that was built through the discussion of the APBD draft, eventually gave birth to an agreement that was established through a Regional Regulation on the APBD, as a symbol that gained political legitimacy. For dominating forces, the power of symbols plays a role in creating social reality in accordance with their wishes. Bourdieu explains:

What creates the power of words and slogans, a power capable of maintaining or subverting the social order, is the belief in the legitimacy of words and of those who utter them (see Fashri 2007: 127)

The symbols created are used as instruments used to force subordinated groups in the power system, through the mechanism of discussion and determination of the regional budget.

Based on the APBD, the authority (regional government) has the mandate to carry out its programs and activities in accordance with the consensus agreed in the APBD. Budget politics cannot be separated from power structures or from political actors, who have an interest in the truth based on consensus that is possible to maintain their power.

The involvement of legislators in the budget discussion is not the same, because not all legislators have bargaining to influence and obtain support from the executive. Vice versa, not everyone in the local government structure has the ability to influence and obtain support from legislators. Power relations in budget politics can not only be seen in power

institutionally and structurally, but also need to see the forces that dominate power.

The role of the DPRD in carrying out the budget function is actually quite an important function, because the APBD, which is determined by the executive, will be a guideline for regional governments to carry out their activities based on the APBD. It is also related to the obligation of regional heads to carry out annual accountability for the implementation of APBD to stakeholders, especially to the DPRD. Therefore, the DPRD has the responsibility to direct the preparation of the APBD which is oriented towards improving the welfare and justice of the community, as stated in the vision and mission of developing XX Regency of Central Java Province

In relation to budget politics and DPRD powers, budget policy is more dominated by power associated with the status or position of DPRD members. While the dominance of local government in budgeting, is supported by all levels of the regional government organizational structure, which has advantages in terms of experience, knowledge, and mastery of all government functions. The dominance of the power of local government and political actors in the DPRD, from the planning process to the implementation of the budget, is demonstrated by their ability to influence and determine decisions (APBD), according to their wishes.

The dominance of regional government power in the budgeting process as described above, can also be seen from Bourdieu's critical thinking, namely the concept of habitus, capital (capital), and the realm (field), see Fashri (2007: 82-100). The actors who are in the power structure, must have the right habitus and capital, to be able to fight in the realm of battle and struggle, that is the arena of battle used to fight for the political interests of the authorities.

The strength of local government structures (Regional Heads, SKPKD and SKPD) that have the same preferences, and are supported by structures that govern government functions, through a prolonged socialization process and are bound to one another, causes them to have similarities in living up to their values. social value. Thus based on the concept of habitus Bourdieu, individuals who exist in the structure of government have the same habitus and the same mindset and behavior.

Capital strength is also owned by the local government structure, because they have experience and knowledge capital in managing regional finances. Of course experience capital is gained, because they are in the right habitus, which allows them to accumulate their experience and knowledge. With their habitus and capital, they have the ability to dominate the realm of discussion of the APBD, which in the end the decision taken (APBD), is more influenced by their preferences. The concept of the realm as an arena of struggle and struggle is explained by Bourdieu as follows:

..... action (practice) is a product of the relationship between habitus and the realm. Habitus and the realm are also products of the field of forces that exist in society. In a realm, there are bets, forces, and people who have big capital and people who don't have capital. Capital is a concentration of power, a specific power that operates within the realm. In the intellectual realm, you must have a special and specific capital that is authority, prestige, and so on. These are all things that you cannot buy, but are often conferred by economic capital in certain domains. This domain is a domain of strength, but at the same time it is a domain where people struggle to change structures. For example, when they see the realm, they have opinions and say "he is famous, but he does not deserve it". Thus, the realm of power at the same time is the realm of struggle. (Bourdieu in Fashri, 2007: 96) Capital in Bourdieu's thinking is not rigid, but dynamic. Capital can be obtained if someone is in the right habitus,

which allows one to get knowledge capital, experience and other adequate capital to get the opportunity. Habitus regional financial managers produce knowledge capital and experience, while emotional attachment because they have the same preferences, and the socialization process that lasts long, resulting in cultural capital for the structure of local government. Through this greater capital power, local governments have the power to operate in the realm of decision making. They have the ability to control other forces in the arena of budget discussion the budget political process produces policies that only highlight the exclusivism of the interests of the authorities. Pseudo-Musrenbang has also placed public participation and community interests as a slogan of transparency and accountability in an open political arena. However, behind the space for public participation, there is a variety of consensus that is only based on the pragmatic interests of the authorities.

The politics of budgeting is actually related to the attention of local government administrators to develop budgets based on the interests of the community. Although it must be realized that it is not possible for all community aspirations to obtain budget allocation and distribution, due to limited resources owned by the region. Unfortunately the political process in preparing the budget does not get enough attention from the structure of the local government and the legislature as a political institution, which is formally involved in the budget discussion and determination process. The Musrenbang, which should be used as a forum to collect the aspirations of the people, is only used as a tool to justify the budgeting process, which seems to have carried out participatory principles.

As a product of the political process, the APBD, which is established through a lengthy discussion process between the executive and legislative branches, provides an opportunity for the dominating power to build simulations of performance reality based on consensus and power, based on models created by their will. This has the potential to distort the interests of the people they should be fighting for. Baudrillard (1987: 17) revealed that reality can not only be represented, but can be engineered and simulated. Social and political reality which is built based on models that have been created before, cannot reflect the actual reality.

The arena for discussion and determination of performance reality simulations tends to be used by the ruling class to stick the meaning of welfare and justice to a class of dominated classes. The meaning of welfare and justice is translated and created through accounting symbols or signs, which are used to justify the willingness of the ruling class to allocate resources along with simulations of the created reality of performance, as a basis for presenting performance reports as a medium for accountability for budget execution

BUDGET EXECUTION: THE POWER LEGITIMACY PROCESS

In addition to the budgeting function, the legislature also carries out a supervisory function, to ensure that budget management is in accordance with the programs and activities set forth in the APBD. The implementation of the supervisory function actually includes an assessment of the consistency of policy implementation from the budget preparation process through to implementation and accountability.

Preventive steps in carrying out the oversight function should be carried out legislatively since before the APBD was established as a Regional Regulation. It is undeniable that community involvement in performance budgeting is very important, because it is the community who will feel the direct impact of budget execution. The implementation of musrenbang which is only a formality and the reluctance of

the legislature to involve themselves in the musrenbang process, makes the interests of the community cannot be ascertained to be accommodated in the budget.

Musrenbang that only invites elite groups close to power (local government) tends to be used to justify the wishes of the authorities. This condition has actually also been realized by some members of the legislature, although they do not consider this an important issue. Because they feel they can represent the interests of society, by positioning themselves as representatives of the community. Budget decisions that are more dominated by power systems, make the interests of society distorted by the pragmatic interests of the authorities.

The repressive legislative step in carrying out the oversight function is carried out when the budget implementation begins. As if forgetting the budget discussion and determination process which is more oriented to the pragmatic interests of the authorities, the focus of supervision so far has only been directed to ensure that the implementation of the budget is in accordance with the stipulated budget. Their attention is focused on what the government has done, which is based on the realization of the budget compared to the budget. Legislative attention in examining the implementation of the budget based on budget realization, expressed by several legislators:

Our task in overseeing the implementation of the budget is to ensure that the government implements the budget in accordance with what has been planned. This means that what has been poured into the budget must be implemented, the government must also pay attention to the consensus that we have agreed on, so that the SKPD whose absorption is still low is encouraged. [Har (Legislative Member)]

To evaluate the implementation of the budget, we usually see in the Budget Realization Report, we see the percentage of absorption, the activity runs if the absorption is optimal. [Mas (Legislative Member)]

Successful implementation of the budget is only based on realization compared to the budget, without realizing it has legitimized the will of the authorities, namely the power elites that exist in the local government and legislative structures.

The Legislative Role as a Balancing Function: An Expectation In order to support the creation of good governance in regional financial management, one of the steps taken by the government is to carry out reforms in the field of budgeting. Improvement of the budgeting system which is a sub-system of the government financial management system, is intended to realize transparency and accountability in government entities. The position between the local government and the legislature (DPRD) in the budgeting process based on Law Number 23 of 2014 concerning Regional Government is horizontal, between which no one is subordinate or superior. In the budget formulation process, the position of the regional government is more dominant than the DPRD, because the allocation of resources in the budgeting is an initiative of the government. On the other hand, a classic problem that is often faced by legislative members is the limited time they have in discussing and criticizing budget policies. It is as though the legislature does not have the power to determine, when budget policies and budget priorities and ceilings are delivered within a narrow timeframe. Data and information support should also be owned by the legislature, which allows them to encourage program planning and activities that are responsive to the problems at hand. In addition, the low level of communication between legislative members and their constituents also makes them unable to

accommodate people's expectations. The reluctance of members of the legislature to meet their constituents implicitly is also recognized by most members of the legislature, this is due to the habits of the people (constituents) who if they meet always ask for something (material) for various reasons. In a modern democratic system as it is today, there is also no longer a strong ideological bond between legislative members and their constituents, so what appears is a pragmatic interest between them, not to fight for the interests of the wider community based on ideological ties.

The institutional power of the DPRD as a balancing function actually weakens when legislators are unable to build commitment among themselves. This condition is contrary to the structure of local government that has the same preferences in carrying out its main tasks and functions. While legislators have different preferences, because they come from different political party organizational backgrounds. The position of the DPRD as a balancing function is sometimes also distorted by elite interests. This was revealed when the researchers tried to approach a group of legislators who would attend a joint budget discussion with the executive, among them stating:

If you look at the budgeting process here, who is the authority and has the authority and power, they are the ones who can determine the programs and activities as they wish, if they are in accordance with the strategic plan and work plan, then it does not matter, which becomes a problem if it is not appropriate, as a member My legislature actually did not want this to happen. [Bam (Legislative Member)] Oftentimes we are determined to get clarity, but once we are blocked by the faction leader, we stop.

Apart from various issues related to the relationship between the executive and legislative branches in the planning and budgeting process, the community actually has high expectations for the two elements of regional government administrators, to allocate their resources optimally. APBD which is used as a guideline for the implementation of programs and activities is expected to have an impact on public justice and welfare in general. Thus the vision and mission of the local government to prepare the APBD as much as possible for the welfare of the people can really be realized.

CONCLUSION

Based on empirical facts as described above, the Budget (APBD) which is used as a guideline for the implementation of government activities, is produced through a system that has been dominated by power structures, especially executive dominance which is supported by all levels of local government organizational structures, which have advantages in terms of experience, knowledge, and mastery of all government functions. The capital strength possessed by the executive in the form of experience and knowledge of managing regional finances, is obtained because they are in the right habitus, which allows them to accumulate their experience and knowledge. With this habitus and capital, the executive has the ability to dominate the realm of budget discussion. So the decisions taken in the discussion of the APBD, are more influenced by their preferences or desires (executive).

Institutionally, the existence of the legislature should function as a counterweight, whose role is to direct the preparation of APBD which is oriented towards improving the welfare and justice of the community, as stated in the vision and mission of developing XX District of Central Java Province. However, budget politics that are realized through consensus that is built with the executive, are determined by the dominant political power. Budget policy is dominated by

power that is associated with their status and position in the representative (legislative) institution.

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