THE POLITICS OF BUDGETING ON LOCAL GOVERNMENT BUDGETING PROCESS IN SUMEDANG REGENCY, WEST JAVA PROVINCE
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Abstract
The formulation of the APBD or local budget and expenditure, is a mutually required condition for an autonomous region. As one of the autonomous regions, Sumedang has an obligation to formulate APBD for the administration of its government. There are 3 (three) components that play a role in the formulation of its APBD, namely the local government, DPRD and the Musrenbang Delegation Forum (FDM). Every year the Sumedang Regency’s APBD increases, however, there is no significant change in the Sumedang District community, both physical development and non-physical development. This situation then creates a question regarding the politics of budgeting in the formulation of the APBD in Sumedang Regency? VO Key asks further: "on what basis should it be decided to allocate dollars to activity A instead of activity B?" Using qualitative methods and with indicators of role, authority, political communication and political behavior, the author answers the question above. And from the results, it is found that the role of FDM is very dominant. FDM authority itself is regulated through local regulations, DPRD through the Law, while DPRD's political communication to the community is one-way communication, while two-way communication is used when they talk to the government, with DPRD urging the programs delivered through regional government program.

Introduction
The Government's efforts to provide services to the community, especially through local governments, are proven by drafting regulations on regional government that have been amended and revised many times, since 1945. Currently the implementation of regional government is guided by the Law Number 23 of 2014 concerning Regional Governments. The existence of guidelines for the implementation of governance in the regions in accordance with the functions of the local government itself (Rasyid, 1997: 102), it is hoped that services, empowerment and community development can be proceed accordingly.

Implementation of governance at the local level starting from the distribution of functions, procedures and units that carry out the affairs, the budget needed, the process of formulating the budget and the groups that play a role in the formulation of the budget are arranged in such a way in the applicable Law on Regional Government. This applies to every local government without exception.

The regional government runs an autonomous region, meaning that there is the provision of autonomy to the regions, according to Hatta, in Kertapradja E. Koswara (2010: 1), it has certain meaning:

Giving regional autonomy not only means implementing democracy, but encouraging the development of auto-activiteit. Auto-activiteit means acting alone, carrying out what is considered important for the environment itself. With the development of auto-activiteit, what is meant by democracy is the government implemented by the people, for the people. The people not only determine their own destiny, but also and especially improve their own destiny.

Sumedang Regency is one of the autonomous regions within the West Java Province, also carrying out regional government affairs based on Law Number 23 of 2014. The administration of government in Sumedang
Regency is the same as other autonomous regions. Sumedang Regency also has a DPRD, as well as a regional apparatus that was last compiled based on Regional Regulation Number 9 of 2014 concerning the Establishment of Regional Device Organizations in Sumedang Regency. The existing regional instruments are arranged to carry out the government as it should be.

Sumedang Regency has enormous potential. However, this potential has not been managed optimally. One indicator can be seen from the performance report. The performance of the Sumedang District government in 2017 which was seen from the acquisition of LAKIP scores was C. This information was obtained through the website: http://www.pikiran-rakyat.com, which was downloaded on April 3, 2018, at 20.15 WIB.

The assessment can be interpreted that the APBD that is prepared every year has not functioned properly to serve and carry out the empowerment and community development as expected. APBD preparation in Sumedang Regency is carried out by several parties who play the role of Regional Government, DPRD and Musrenbang Delegation Forum (FDM). So that the research questions will be: how is the process of Sumedang Regency APBD preparation and what interests dominate the Sumedang District APBD drafting process, by limiting problems only at the stage of the village public meeting process to the KUA preparation.

**Research Method**

In accordance with the criteria stated above, this study uses a qualitative method, which will conduct in-depth research on the topic of budget politics in the preparation of APBD in Sumedang District. Another reason for using a qualitative approach is that research on the formulation of APBD is a problem that must be seen as a holistic thing, because every aspect of it is an inseparable unity and also research on the formulation of this APBD does not only see something that appears above just the surface, but also on the things that are beyond the top of the desk. The reason is reinforced by the opinion of Arikunto (2013: 23), namely researchers as instruments contain the meaning of the researcher has a high responsive power that is able to respond while providing a continuous interpretation of the symptoms faced and have the ability to look at the object of research holistically, linking symptoms with the context at that time, linking with the past and with other relevant conditions, so that researchers can analyze the data from the beginning by interpreting it to solve the problem at hand.

**Literature Review**

This study uses the budget political theory issued by Vladimir Orlando Key (1940). Opinion and thought of VO Key (1940) about budget politics by asking the following questions: "on what basis should it be decided to allocate x dollars to activity A instead of activity B?" This question is the basis for the writer to do this research, namely what is the decision made in allocating x dollars for activity A not for activity B? The theory issued by V.O. This key emphasizes indicators of authority, and political behavior that can determine and decide budget allocations. Only people or groups who have the authority can decide on budget allocation. Furthermore, according to Irene S. Rubin (2006: 223): "Politics of budgeting is the determination of various policies on how the government finances activities; how public money is obtained, managed and distributed; who benefits and loses; what opportunities are available both for negative deviations and for improving public services. Same as the V.O theory. Key, Irene S Rubin's theory also suggests about indicators of authority and political behavior. In addition to these two indicators, there are other indicators, namely the role and political communication. These indicators show the political interests of the parties participating in the budget formulation. Another argument was conveyed by Aaron Wildavsky (2012: 97), that "All budgeting is about politics; most politics is about budgeting; and budgeting must be understood as part of political game".

While Davis, Demster, and Wildavsky (1996: 531) argue that budget politics is “the politics of the budgetary process contains a
description of strategies which various participants in budgeting use to further their aim”.

So literally “Budget Politics” can be interpreted as a political process of two or more people or institutions that have an interest in getting a profit from the budget, where they have the power to control it.

Furthermore, Wildavsky and Caiden (2004: 214) stated that the purpose of budgeting is as diverse as the objectives of the people involved in the making, the budget aims to coordinate different activities, complement each other, but the budget also aims for their enjoyment, for example the budget for the facilities they use, by mobilizing the support of other groups.

As made important decisions who win, who loses, who will be sprayed with development sustenance (how much) and who cannot, because the implicit or explicit policy process is actually political choice.

According to Wildavsky and Ceiden's theories, budget politics emphasizes indicators of authority, behavior and political communication. Not much different from the indicators of other theories, these indicators can be said to be indicators of interest in budget politics. From the theory above, it can be concluded that the indicators of budget politics are firstly, the role, namely what functions must be played by the parties participating in the Sumedang Regency APBD drafting, the legal basis, and the type of role; secondly, the authority, namely the authority of the legal basis and what is owned by the parties who play a role in the preparation of the Sumedang Regency APBD; thirdly, political communication, including: what kind of communication is carried out by parties who play a role in the preparation of the Sumedang District APBD; and fourthly, political behavior, including: political behavior in accordance with political parties that support, political behavior in accordance with local education, religion and culture.

The above description can be seen in the research framework as follows:

Figure 1: Research Framework
Data Analysis and Discussion

From the data obtained, it is known that the Sumedang District APBD drafting process was carried out in accordance with Law Number 25 of 2004 concerning the National Development Planning System, carried out starting from the public planning meeting/musrenbang, as proof that the Sumedang District Government had carried out democracy in terms of regional planning. The preparation of the APBD, which is dominated by FDM, starting from the implementation of the village musrenbang to the preparation of KUA. FDM has a role, it differs from the DPRD which only acts as a facilitator in the implementation of the subdistrict musrenbang.

Whereas the implementation of APBD in Sumedang Regency in details as follows:

![Flowchart](image_url)

Source: adoption of regional regulation of Sumedang Regency Number 18/2014
From the table above, it can be seen that the Sumedang Regency APBD drafting is carried out in accordance with the existing rules, and is guided by the Regional Regulation Number 18 of 2014 concerning the Regional Planning and Budgeting Procedures of Sumedang Regency. This is a typical feature of Sumedang Regency, namely the Musrenbang Delegation Forum, which has the task of exceeding the duties and functions of the Sumedang District DPRD. The DPRD facilitates the implementation of the subdistrict musrenbang to promote the District Indicative Ceiling (PIK), which only exists in Sumedang District.

The existence of FDM is very dominant from the implementation of village level musrenbang to the preparation of KUA, both guarding, facilitating and providing input. Whereas the DPRD is in accordance with Article 152 of Law Number 23 Year 2014 that the budget function of the DPRD is realized in the form of discussions for joint approval of the draft District / City Regulation on APBD submitted by regents / mayors. The budget function is implemented by discussing KUA and PPAS prepared by the regent / mayor based on the RKPD. This means that in the preparation of the District Budget.

The old budget politics of Sumedang Regency APBD drafting, seen from the first, the role of each group in the APBD drafting circle. The role of the regional government in this case starts from the musrenbang to the preparation of the RKPD, represented by BAPPPPEDA (Regional Planning, Development, Research and Development Agency). Whereas in the preparation of the APBD General Policy (KUA) the regional government is represented by TAPD (Regional Government Budget Team). The DPRD plays a role only during the implementation of the kecamatan musrenbang by bringing and disseminating the PIK, the time for preparing the KUA.

The DPRD carries out its role in accordance with Article 365 of Law Number 2 of 2018 concerning the Second Amendment to Law Number 24 of 2014 concerning MD3 and Article 148 of Law Number 23 of 2014 concerning Regional Government. The role played by FDM is based on the Regent's Regulation Number 59 of 2015 concerning Technical Guidelines for the Formation and Implementation of the Sumedang Regency FDM.

For authority, the DPRD has the authority based on Article 365 of Law Number 2 of 2018 that as a representation of the community, the regency / city DPRD has the functions: a. Legislation; b. Budget, and c. Supervision. In the case of budget, article 366, the DPRD has the functions: a. Make regional regulations with regents / mayors; b. Discuss and approve draft regional regulations regarding the district / city regional income and expenditure budget submitted by regents / mayors; c. Request a report on the accountability of the regent / mayor in the administration of district / city regional government. Whereas article 149 The budget function is realized in the form of discussions for mutual agreement on the draft district / city regulation on the APBD proposed by the regent / mayor, by discussing KUA and PPAS prepared by regents / mayors based on RKPD.

The role of FDM based on the Regent's Regulation Number 59 of 2015 is numerous and all related to the preparation of the APBD. The FDM tasks described in article 4 are:
1. Involved in the facilitation of the Village, District, Musrenbang and SKPD Forums and District Musrenbang;
2. Provide input in the preparation of the RKPD;
3. Following the preparation and discussion of PRA RKA;
4. Participating in a hearing with the DPRD about the discussion of KUA PPAS;
5. Participate in hearings with the DPRD about the RAPBD discussion;
6. Participate in hearings with the DPRD on the discussion of RAPBD Amendments;
7. Involved in monitoring APBD implementation;
8. Providing a transformation of knowledge about the entire planning and budgeting process as well as other knowledge to the community that it facilitates and to other FDM cadres.

Article 7 Regent Regulation Number 59 of 2015 explains that members of FDM are selected by participants of the Musrenbang Kabupaten who have the following criteria:
a. as a participant in the district musrenbang, the sub-district delegation is evidenced by a letter of assignment from the relevant sub-district;
b. as a sectoral delegation of the district musrenbang proven by a letter of assignment from the Head of the Work Unit of the Regional Apparatus concerned;
c. as a participant in the sectoral regency musrenbang, evidenced by a letter of assignment from a community organization engaged in the sector concerned

While the proportion of FDM membership consists of one delegate per district and one delegate per SKPD. The function of FDM is as a media for public monitoring of the APBD drafting process and APBD implementation, which aims to guard the planning process and budget formulation and its implementation in the field. The position of FDM described in article 3 part one is as a district level community forum that is independent in nature which will be a media for escorting and supervising the process of planning, drafting and determining the APBD and its implementation in the field.

Furthemore, FDM has a term of membership for one year. Members of FDM can be re-elected to become members of FDM with the next two years. Members of FDM who are elected in three tenure periods cannot be re-elected for the fourth time. But in reality there have been people since FDM has been re-elected to become members of FDM, because there is no supervision and sanctions for these violations.

Article 9 and 10 Regent Regulations of Sumedang Regency Number 59 of 2015 specifically discuss the rights and obligations of FDM, namely:
a. The rights of FDM members are as follows:
   1. Choosing and being elected to the board of FDM;
   2. Obtain secretarial and other operational facilities in carrying out FDM duties;
   3. Obtain information on the schedule of planning and budgeting processes and obtain planning and budgeting documents; and
   4. Obtain an explanation in the discussion process of KUA, PPAS, RAPBD and RAPBD Amendments.
b. FDM obligations are:
   1) Following various discussions as stipulated in article 4 of the Regent's Regulation Number 59 of 2015;
   2) Provide information on the results of the budget discussion process to the community in the region they represent or the SKPD they represent;
   3) Monitor the implementation of the APBD and report the results to the community through the minggon meetings and / or other media at least every semester;
   4) Monitor the implementation of APBD and report the results to the Regent through the Head of Bappeda every semester.

Even though it is not in the organizational structure or SOTK in Sumedang district, FDM has a lot of functions and roles and authority. This somewhat made the DPRD a little doubt on the existence of FDM. This was revealed from the results of interviews with DPRD members who answered FDM's functions, that:

... Yeah right, sometimes the FDM acts as a small DPRD, they have many activities, but it takes time to implement their plan.

While the answers of DPRD members in answering about the existence of PIK and FDM are as follows:

... Well yesterday the DPRD thought PIK was better abolished because there was already village funding, so it was still shooting that too. Insistent FDM, the DPRD wants to be abolished. The village has already been given a large amount of funds, the activity can already be financed from it. We have aspiration funds, I think 1.5 billion is enough to convince the public. As long as the proposal was included in the RKPD. PIK doesn't even have anything to do with us, we are budgeting but later it will play FDM. If there is no PIK, they can't play
there. If we are clearly chosen by the community, there is authority, if only FDM is present, there is only a delegation but has played as a small DPRD member.

The data above shows different point of views from DPRD and FDM regarding the existence of PIK. The next step is political communication carried out by the DPRD, first with the community. The DPRD conducts political communication with the community, through meetings held by the DPRD with the communities that are its constituents. It is understandable that the DPRD is the representative of the community. Political communication is carried out by the DPRD when there are recesses, weekly meetings, village saba and other opportunities. The political communication with the government was carried out by the DPRD during the discussion of KUA-PPAS. In this discussion political communication that occurs sometimes is quite "hot". This is in line with the results of interviews with DPRD members when answering the question of how to convey ways to communicate messages to the community:

... the public must know, if I am a member of their representative... and I assure them that they will fight for their proposals into the APBD, I have to fight, if they don't believe ... later if I go forward or rising to become a member of the Provincial DPRD, I can't gain their support...

There is political interest in political communication delivered by the DPRD to the government when preparing the KUA. The intended interest is not only the interests of the community, but rather the interests of the DPRD members themselves. Finally, it is the indicator of political behavior. Political behavior is only carried out by the DPRD, because only those with political interests are DPRD. This is seen in the KUA discussion. DPRD members through interviews explained:

... It is only there that we speak of important urgent priorities, it is important not to insist, not important is not urgent, very limited, the function of the DPRD in the framework of the budget politics because we have moral responsibility to the public as long as the finance allows then the authority is indeed the authority of the regency, then we may have a role which can be meant "oh maybe this should primary strategy…

This means that Banggar members will convey the main thoughts of the DPRD members who have been compiled by making classifications, important - urgent, important - not urgent, not important and not urgent. Usually it will end in the available budget condition, even though Banggar members will still "insist” even though they have to ask to "sacrifice” the SKPD program. This will certainly make TAPD members “insistent” with the reason that the existing programs are in accordance with the RPJMD.

Conclusion
From the description above, it can be concluded that:

1. The APBD preparation for Sumedang Regency has a distinctive feature, namely the existence of FDM and PIK. The process of preparing Sumedang Regency APBD from the beginning was dominated by FDM. Meanwhile the DPRD began to participate in the implementation of the district musrenbang and the preparation of the KUA.

2. Budget politics in the preparation of the Sumedang District APBD is seen from a. Role.

   The DPRD plays a role in accordance with Law Number 2 of 2018 and Law Number 23 of 2014. FDM plays the role of Regent Regulations No. 59 of 2015.

   b. The authority of the DPRD is not too much according to Article 149 of Law Number 2 of 2018, and Article 365, 366 of Law Number 23 of 2014. Authority of FDM in accordance with Regent Regulation Number 59 of 2015.
c. Political communication that occurs both with the community, and with the local government, greatly benefits the personal interests of DPRD members.

d. The political behavior of DPRD members was seen in the discussion of KUA, which seemed "insistent" suggesting that the program proposed by the DPRD be included in the government program.

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